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# Report of the State Department of Revenue

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To the  
Governor and Members of the Forty-sixth  
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State of Montana

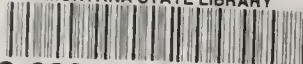
For the Period  
July 1, 1976 to June 30, 1978

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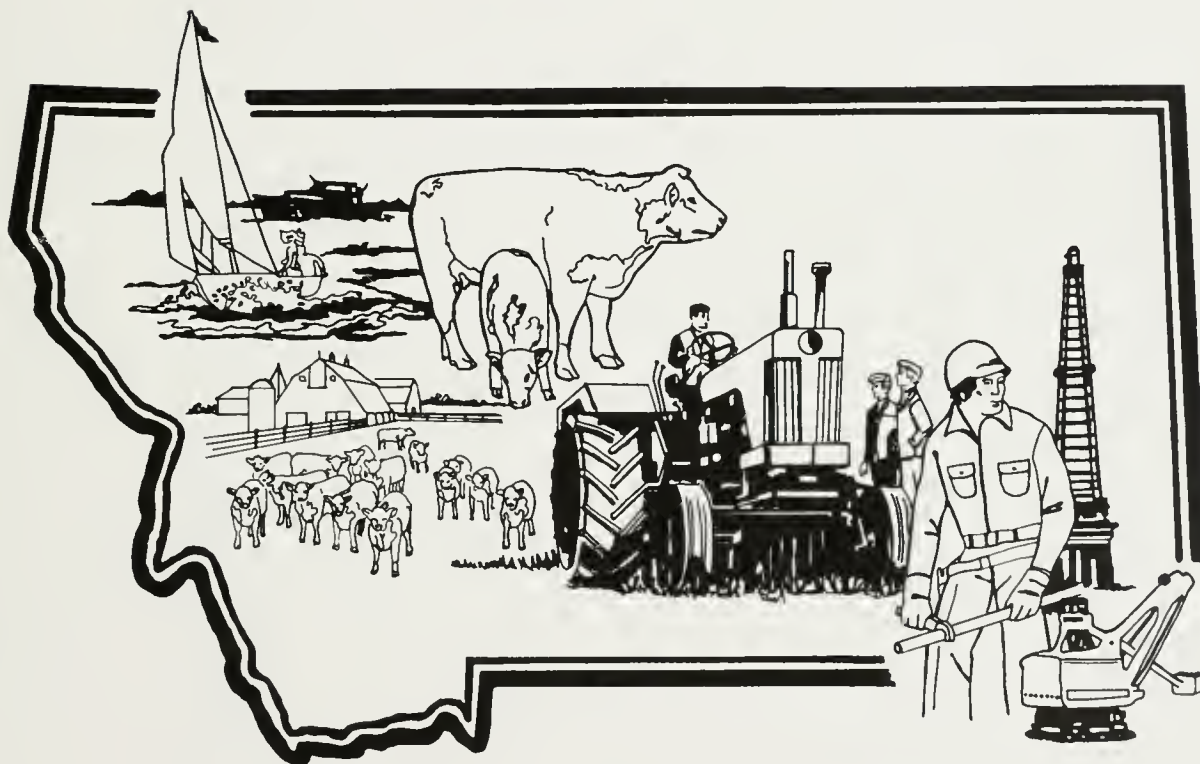
To His Excellency, Governor Thomas L. Judge  
and Members of the Forty-sixth Legislative Assembly  
of the State of Montana:

In compliance with the duty imposed upon the Department of Revenue by Section 84-708.1 subsection 16 of the Revised Codes of Montana (1947), the Department herewith submits its Report for the period July 1, 1976 to June 30, 1978.

Laury M. Lewis  
Acting Director  
Department of Revenue



# Report of the State Department of Revenue



To the  
Governor and Members of the Forty-sixth  
Legislative Assembly of the  
State of Montana

For the Period  
July 1, 1976 to June 30, 1978



## TABLE OF CONTENTS

	Page
All Assessments by County, 1977 .....	94-95
All Assessments by County, 1978 .....	96-97
Classification Law .....	5-7
County Summaries 1977, 1978	
Beaverhead .....	10
Big Horn .....	11
Blaine .....	12
Broadwater .....	13
Carbon .....	14
Carter .....	15
Cascade .....	16
Chouteau .....	17
Custer .....	18
Daniels .....	19
Dawson .....	20
Deer Lodge .....	21
Fallon .....	22
Fergus .....	23
Flathead .....	24
Gallatin .....	25
Garfield .....	26
Glacier .....	27
Golden Valley .....	28
Granite .....	29
Hill .....	30
Jefferson .....	31
Judith Basin .....	32
Lake .....	33
Lewis & Clark .....	34
Liberty .....	35
Lincoln .....	36
Madison .....	37
McCone .....	38
Meagher .....	39
Mineral .....	40
Missoula .....	41
Musselshell .....	42
Park .....	43
Petroleum .....	44
Phillips .....	45
Pondera .....	46
Powder River .....	47
Powell .....	48
Prairie .....	49
Ravalli .....	50
Richland .....	51
Roosevelt .....	52
Rosebud .....	53
Sanders .....	54
Sheridan .....	55
Silver Bow .....	56
Stillwater .....	57
Sweet Grass .....	58
Teton .....	59
Toole .....	60
Treasure .....	61
Valley .....	62
Wheatland .....	63
Wibaux .....	64
Yellowstone .....	65

Statewide Total of Locally Assessed Property 1977 and 1978.....	66
Individual Income Tax .....	124-125
Inheritance Tax .....	121
Liquor Revenue 1934-1978 .....	119
Mines:	
Gross Proceeds of Coal Mines.....	89
Net Proceeds of Metal Mines .....	90
Net Proceeds of Mines Other Than Coal and Metal.....	91
Taxation of Minerals .....	88
Motor Fuel Taxes .....	123
Natural Gas (See Oil and Natural Gas)	
Oil and Natural Gas:	
Net Proceeds of Oil and Gas Wells .....	92-93
Operating Property of Railroads and Public Utilities:	
Allocation of Values by County and Company .....	70-87
Assessment by Company .....	68-69
Recommendations of the Department .....	2-4
Structure and Functions of the State Department of Revenue.....	1
Tax Base 1978 .....	9
Taxes Administered by the Department .....	114-118
Description and Distribution .....	114-118
Revenue Collected:	
Cement Producer's License Tax .....	121-123
Chain Store License Tax .....	121-123
Cigarette Taxes .....	121-123
Coal Severance Tax .....	121-123
Corporation License Tax .....	121-123
Electrical Energy Producer's License Tax .....	121-123
Express Company Tax .....	121-123
Freight Line Company Tax .....	121-123
Gasoline License Tax .....	121-123
Individual Income Tax .....	121-123
Inheritance Tax .....	121-123
Metal Mines License Tax.....	121-123
Natural Gas Distributor's License Tax.....	121-123
Oil and Natural Gas Severance Tax .....	121-123
Public Contractor's License Tax.....	121-123
Sleeping Car Company Tax .....	121-123
Telephone Company License Tax .....	121-123
Taxes Levied:	
Analysis of Total .....	98
Details, showing Millage and Amount	
City and Town Purposes .....	112-113
County Purposes .....	102-107
School Purposes .....	108-109
Special Districts .....	110-111
State Purposes .....	100-101
Summary of All Taxes Levied 1977, 1978.....	99
Total Assessed and Taxable Value	
By County.....	94-97
Appendix A: Critique of Department of Revenue .....	126



## STRUCTURE AND FUNCTIONS OF THE DEPARTMENT OF REVENUE

The Department of Revenue is charged with several duties by section 84-708.1 R.C.M. (1947). These duties fall into five main categories:

- (1) General supervision over the administration of state tax laws;
- (2) Assessment of intercounty property and apportionment of these assessments to the counties in which the properties are located;
- (3) Equalization of valuation of taxable property;
- (4) Continuing research aimed at greater efficiency in administration of tax laws and at formulation of legislation which will result in more equitable and just taxation; and
- (5) Supervision of the sale and taxation of distilled spirits, wine, and beer.

The Department of Revenue consists of seven operating divisions which have actual administrative responsibility for tax laws and six support divisions which perform a variety of internal functions within the Department.

The following table indicates the administrative responsibility of each operating division.

<b>DIVISION</b>	<b>Administrative Responsibility</b>
<b>Corporation Tax</b>	Corporation License Tax Corporation Income Tax
<b>Income Tax</b>	Individual Income Tax
<b>Inheritance Tax</b>	Abandoned Property Escheated Estates Inheritance Tax
<b>Liquor</b>	Laws Governing Sale, Taxation, and Consumption of Distilled Spirits, Wine, and Beer
<b>Motor Fuels</b>	Licenses and Taxes Pertaining to Gasoline and Special Fuels
<b>Property Valuation</b>	Property Tax Laws
<b>Miscellaneous Tax</b>	Camper Decal Cement and Gypsum Producers License Tax Cigarette Tax Cigarette Wholesaler and Retailer License Coal Retailers License Tax

Coal Severance Tax  
Consumer Counsel Tax  
Contractor's Gross Receipts Tax  
Electrical Energy Producers License Tax  
Express Company License Tax  
Freight Line Company License Tax  
Metalliferous Mines License Tax  
Micaceous Minerals Mines License Tax  
Minimum Cigarette Price Law  
Oil or Gas Producers Severance Tax  
Public Contractor's License  
Resource Indemnity Trust  
Rural Electric and Telephone Cooperative License Tax  
Sleeping Car Company Tax  
Store License Tax  
Telephone Company License Tax  
Tobacco Products Tax  
Tramway Gross Receipts Tax

The support Divisions of the Department perform a diverse collection of tasks, most of which relate to the internal administration of the Department. The following table illustrates some of the chief duties of the support Divisions.

<b>DIVISION</b>	<b>Function</b>
<b>Audit and Accounting</b>	Process department cash receipts, payroll, and accounting documents. Internal audits and collection of bad debts owed state.
<b>Data Processing*</b>	Design and development of computerized systems which facilitate rapid manipulation of large quantities of information.
<b>Investigation</b>	Enforce compliance with statutes governing the sale of alcoholic beverages. Investigation of tax and welfare fraud cases. Enforce child support orders.
<b>Legal</b>	Legal services for Department
<b>Operations</b>	Department supplies and mail service Personnel management
<b>Research*</b>	Estimate revenue from tax sources Generate statistical reports Provide information to the public on all aspects of the state's tax structure.

\*These Divisions are to be consolidated to form the Research and Information Division.

### Corporation Tax Division

Revenue of \$54.2 million was collected during the biennium which ended June 30, 1978, an increase of \$9.2 million over the preceding two-year period. The audit effort of the Corporation Tax Division continued to produce significant results. An aggregate of over \$4 million was collected from the audit program. Field audits of 41 large multistate corporations produced \$2.2 million and, as a result of active investigation, 168 corporations which failed to file corporation license tax returns for prior years were identified and more than \$.75 million in tax was collected.

### Income Tax Division

In 1975, the 44th Legislative Session approved an increase in the audit staff from five to nine auditors; the 45th Legislature authorized hiring two additional auditors during the fiscal year ended June 30, 1978. The result of the increase in audit manpower is shown by the dramatic increase in the amount of additional tax assessed as the result of examinations by the audit staff from \$1,137,423 for the fiscal year ended June 30, 1975 to \$2,235,283 for the fiscal year ended June 30, 1978. The amount of overpayments of tax disclosed by examination also increased from \$137,774 to \$247,343 during that period. For the fiscal year ended June 30, 1978, audit and compliance activity produced \$3,742,000 in assessments of additional tax, penalty and interest—more than 3.7 times the amount budgeted for the entire Income Tax Division.

### Miscellaneous Tax Division

On July 1, 1977, a major revision of the Electrical Energy License Tax enacted by the 45th Legislative Session was implemented. It provides that all electrical energy produced in Montana is taxed rather than taxing only electricity sold in Montana.

A new Tramway Gross Receipts Tax was also implemented during the biennium. Tax receipts are used to pay salary and other expenses of personnel who conduct safety inspections on ski lift equipment.

### Liquor Division

Profits from liquor operations exhibited a 12% increase in the Fiscal 1977 and an additional 11% increase in the Fiscal 1978. The new warehouse was completed and occupied in March 1978. It is completely mechanized and its capacity is three times that of the old facility. Average case capacity has increased from 82,000 cases to 115,000 cases but the work force has been reduced by five full time equivalent (FTE) positions.

A procedure for product listing and delisting was developed and implemented. Meetings of the committee responsible for this function are open to the public. About fifty new items have been added to the list over the past eighteen months. Service level to the stores has averaged 93% on those items composing the top 80% of listed items.

Electronic cash registers have been installed in 10 of the largest stores. The backup system to tie these machines to the central computer is in the development stage and when complete will vastly improve our inventory control and forecasting accuracy. An additional twenty registers are on order and their arrival will extend this capability to all of the grade 12 and 11 stores.

The division has continued to monitor financial operations of all stores. In the Fiscal 1978, five stores were converted to self-service and fifteen outlets remodeled to provide more efficient stocking methods and greater customer convenience. Three stores were converted to agencies and two others closed.

An independent, professionally experienced hearings officer, now conducts license and violation hearings. This function, which was once performed by Division personnel, has thus, been better insulated from the possibility of bias. This move also promises a more solid base for decision making in the event of an appeal.

Early in Fiscal 1979, a comprehensive store ordering and warehouse shipping schedule was implemented. The position of District Super-

visor, which will provide technical assistance to, and a direct communication link with, all state stores and agencies, was also implemented at about the same time.

## RECOMMENDATIONS

### Audit and Accounting

The Department of Revenue administers two accounting entities in the sinking fund which are no longer necessary because the bonds have been paid. Now, only very small collections of delinquent taxes for years in which the mill levies were in effect are being made by counties. The accounting entities are the Boulder River School Sinking Account and the Warm Springs State Hospital account. As of June 30, 1978 there was \$99,185 in the Boulder River School Sinking Account and \$16,549 in the Warm Springs State Hospital account. The department recommends legislation to provide for disposition of the accumulated money and any further revenue which is collected for the accounts.

### Inheritance Tax

The Department recommends that section 91-4407 be amended in order to prevent deduction of 100% of a mortgage attached to property when the property itself is reported at less than 100%. This would remedy the present situation in which the deduction for a mortgage can be greater than the value of the interest which is passed.

The Department recommends that sections 91-501 through 91-546 (the Escheated Estate Act) be rewritten in order that it parallel the Uniform Probate Code adopted by the 43rd Session.

There are several modifications of the state's abandoned property law which would be beneficial. It is recommended that section 67-2206 and 67-2212 be amended to, respectively, require a report from corporations upon dissolution and to increase the minimum value for which publication is required to \$50. It is proposed that section 67-2214 be amended to provide relief from liability for transfer agents and corporations which deliver stock and other certificates to the state. Finally, it is recommended that the state be empowered to sell listed securities through the exchange upon which they are listed and to permit the Department to sell unlisted securities in any way it deems advisable.

### Income Tax

The Department recommends the enactment of legislation to clarify and update various provisions of the Income Tax Law and to correct certain problems which occur because of changes in the Federal Income Tax Law.

Section 84-7403 allows individuals and certain small business corporations a deduction for an investment in a building for energy conservation purposes. This section does not define "energy conservation purposes" nor does it provide any criteria for determining whether or not a particular expenditure qualifies for the deduction. As the result, there is a notable lack of agreement as to what expenditures qualify for the deduction, and the statute is exceedingly difficult to administer. The Department recommends that section 84-7403 be amended to specifically enumerate installations that qualify for the deduction.

Section 84-4960 provides for the investment tax credit but does not provide specific rules for determining the allowable credit. The Department recommends that this section be amended to clearly provide that the credit shall be determined according to the Federal law upon which the credit is based and also to specifically provide that the Federal "recapture" rules apply.

Section 84-4912, which provides for the taxation of estates and trusts, has remained virtually unchanged since its original enactment in 1932. The provisions of this section are generally vague, in-



adequate, or inapplicable. The Department recommends that section 84-4912 be amended to specifically provide for determining the taxable income of estates and trusts according to current provisions of the Internal Revenue Code.

A recent change in Federal Income Tax Law requires taxpayers claiming the Federal Jobs Credit to reduce their deduction for salaries and wages paid by an amount equal to the credit claimed. Inasmuch as the taxpayer's Montana adjusted gross income is defined in terms of his Federal adjusted gross income, it is arguable that taxpayers who claim the Federal Jobs Credit have lost a part of their Montana deduction for salaries and wages, notwithstanding the fact that Montana does not allow the Jobs Credit. Accordingly, the Department recommends that section 84-4905, defining adjusted gross income, be amended to clearly allow a full deduction for salaries and wages paid. Another change in Federal Income Tax Law excludes certain "lump-sum" settlement income from adjusted gross income and subjects it to a special tax computation. Income of this nature is no longer subject to Montana Income Tax because of the exclusions from adjusted gross income. Section 84-4905 should be amended in order to specifically include such income for state income tax purposes.

As the result of a change in the Federal Law, political contributions will not be allowed as a deduction after 1978. Instead, a tax credit has been instituted. If Montana is to continue allowing a deduction for political contributions, section 84-4906 must be amended to specifically provide for such treatment.

#### **Investigation Division**

The current statutes for Welfare Fraud provide for a criminal penalty only. There are no provisions for restitution or financial penalty. The Department recommends that Montana adopt the principles of the Washington state statute. Under this law, if fraud is established, either provider of services (vendor) or recipient (family head), must repay the full amount plus a twenty-five percent penalty. If the amount to be repaid is set by arbitration in lieu of prosecution, the 25 percent penalty is also assessed. The penalty is more closely related to the severity of the offense.

The Department recommends that section 4-4-301 be amended. The proposal would remove the requirement that there be an actual criminal court conviction prior to action by the Department relating to a false application for alcohol beverage licenses. In recent years, the Department has received an increasing number of applications which involve false statements. For example, individuals who have served jail sentences have sworn to the fact that they have never been arrested; and applicants have falsely sworn to the identity of parties who have a financial interest in an enterprise.

#### **Legal**

The Department recommends legislation creating an administrative procedure in the area of child support enforcement. The proposed legislation is primarily designed to allow for the establishment of child support obligations by a hearings magistrate in lieu of the filing of a petition in the Montana district courts. While the administrative procedure substantially parallels the due process protections of the court system, the establishment of administrative support orders will work to relieve the caseload of the district courts, establish support obligations more promptly, make uniform the amount of support required of parents in similar financial circumstances, and relieve the increasing tax burden in the area of welfare assistance.

In the past few years the Department has begun to receive a number of "Fifth Amendment" protest income tax returns. These "returns" provide the Department with absolutely no information upon which it can assess or collect a tax and pose a threat to the very existence of our voluntary income tax system. In an attempt to curb this unlawful activity, the Department has instigated several criminal prosecutions

pursuant to Section 15-30-321, MCA (84-4924, R.C.M. 1947). However, as it now appears that many more prosecutions will be necessary under that statute, and based upon the large number of issues and challenges that have been raised concerning the statute as it is now written, some changes would appear to be in order. The Department recommends three specific areas where Section 15-30-321 could be improved to provide for more effective enforcement of the income tax laws.

First, a specific statute of limitations should be enacted. It has been argued that as it now stands, the general one-year statute of limitations for misdemeanors applies to prosecutions under Section 15-30-321. One year is not sufficient time to investigate and prepare a prosecution of this nature. Therefore, Section 15-30-321 should be given its own specific statute of limitations. This has been done in the civil area of tax collection and would be very helpful in the criminal area as well.

Second, Section 15-30-321 should provide that, in the prosecution of these cases, venue lies in Lewis and Clark County. The departmental personnel, expertise, and records necessary to prosecute these cases are all located in Helena, Montana. If the Department were required to prosecute in the county of the defendant's residence, the cost and hardship involved for the Department would make effective enforcement of the income tax laws impossible.

Third, the provisions of Section 15-30-321 concerning the necessary "intent" of the wrongdoer should be changed and put in terms of "willfulness". The federal government and most other states all use the term "willfully" in their statutes. Consequently, there has been a great deal of case law established which sets standards for determining intent in terms of willfulness. It would be very helpful if Montana courts could draw from these established standards in making a determination as to whether the necessary intent is present in a prosecution under Section 15-30-321.

In 1974, the Legislature created the State Debt Collection Service under Title 84, Chapter 71, R.C.M. 1947, with the Department of Revenue as the administering agency. The State Debt Collection Service is operative under the Department's Audit and Accounting Division, and has been functioning in conformity with state and federal requirements on debt collection practice for the past four years. With the new codification of state laws, it has come to light that certain provisions of Section 79-101, R.C.M. 1947, relating to the duties of the State Auditor's Office may conflict with Title 84, Chapter 71. Some action should be taken to remedy this.

The power to collect state debts has been centralized under the Department's Debt Collection Service, except that under Section 79-101, the State Auditor's Office has the power to offset money which would otherwise be paid out by the state to a debtor. This power properly lies with the State Auditor's Office.

A proposal has been submitted to consolidate Title 84, Chapter 71, R.C.M. 1947, with all the debt collection provisions in Section 79-101, R.C.M. 1947, under new section 17-4-101, et seq., MCA. The Department recommends against such a consolidation. First, two separate and distinct administrative agencies are involved, each having its own duties and powers. Second, as the State Debt Collection Service is a full-blown "collection agency", it is required to meet many standards set by state and federal law regarding debt collection practice which do not necessarily apply to the functions of the State Auditor's Office.

#### **Miscellaneous Tax Division**

The Department recommends that legislation be enacted to revise procedural requirements for four license taxes administered by the Miscellaneous Tax Division. This would complete the efforts of the last four legislative sessions to standardize penalty and interest assessments, provide statutory authority for granting of extensions

and waiving of penalties, delete references to the State Treasurer, and provide a procedure for filing of liens to assist in the collection of unpaid license taxes.

Section 82-1925.1 requires that the Department make a narrow residency determination for all licensed public contractors. It has not been possible to make these determinations within the ten day period specified for issuing licenses. Since questionable cases do not number more than two or three per year, it is recommended that this section be amended to provide that residency determinations be made only when they are needed by an awarding agency.

#### **Motor Fuels**

Section 84-1831(h) and Section 84-1832 exempt counties, incorporated cities, towns and school districts from the levy and imposition of the special fuel tax. The Department recommends legislation to include an exemption from the levy and imposition of the fuel tax for state agencies.

The Department of Revenue has experienced difficulty administering section 84-1855 which deals with the refund of the gasoline tax when gasoline is used off-highway. Amendments to the section are recommended to correct the present problems and reduce the size of the refunds.

#### **Property Tax**

The Department recommends that legislation be enacted which would replace the property tax on motor vehicles with a license fee which will produce about the same amount of revenue for local governments. Montana is one of the sixteen states which continues to tax motor vehicles as property. All other states have switched to a fee system. The proposal bases the fee paid on a combination of weight and age of the vehicle. The system is much simpler to administer, easier for the vehicle owner to understand and eliminates many of the inequities which currently exist between taxing jurisdictions.

The 44th Legislative Assembly enacted legislation requiring the Department to develop and implement a cyclical appraisal plan. That law required that approximately 20% of the property in the state be reappraised and the new values placed on the tax rolls annually.

Implementation of the five year appraisal cycle resulted in numerous lawsuits in 1975 and 1976 prompting the governor, on June 29, 1976, to issue an executive order returning all values to the 1974 levels until settlement of the disputed cases by the Supreme Court. The 45th Legislature provided funding to insure that all property be reappraised and placed on the tax rolls for the 1978-79 property tax year. This project has been accomplished. However, state law still requires a five year cyclical appraisal program as originally directed by the 44th Legislature. The Department recommends that this law be repealed and that all property be reappraised on a periodic basis and that all new values be used for tax purposes in the same year.

#### **EDITOR'S NOTE**

This "Report" contains the format which was initiated in the "Report of the Department of Revenue 1974-1976". However, the Forty-Fifth Legislature made some significant changes in the state's property tax law which are reflected in the data contained in this "Report". The value reported for 1977 is assessed value which, under the law in effect at the time, was set at forty percent of full value. The value reported for 1978 is market value. In parentheses, following each item named, is the statutory percentage which may be used to calculate taxable value from the value reported. The fact that these percentages are markedly lower for 1978 merely reflects the move to a market value standard.

For those who wish to use the values reported in this publication for research purposes, a word of caution is in order. The change to a market value basis has introduced a discontinuity into the data series which the Department has been publishing in this "Report". The only hope for establishing a consistent series lies in the series of taxable values which can be derived from the reported values by applying the proper percentage.

Finally, the caveat found in the last "Report" concerning the accuracy of certain items is still in force. In particular, the number of motor vehicles listed in many counties should be treated with skepticism since the staggered registration system has made it almost impossible for an accurate count to be made. More reliable statistics in this area are available from the Registrar of Motor Vehicles.



## CLASSIFICATION OF PROPERTY FOR PURPOSES OF TAXATION

The 1977 Legislature overhauled the classification system for property taxation. Prior to 1977 property was assessed at a varying percentage of market value. The next step was to calculate taxable value, which was a varying percentage of assessed value. The procedure was simplified, leaving the effective rate of taxation unchanged. One step was eliminated from the calculation by defining taxable value as a varying percentage of market value. In order to keep the effective rate of taxation unchanged it was necessary to increase the number of property classifications from 11 to 19.

**84-401. (2001) Assessments, definitions, and exceptions.** (1) All taxable property must be assessed at 100% of its market value except as provided in subsection (5) of this section and in 84-429.14 through 84-429.17.

(2) Market value is the value at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts.

(3) The department of revenue or its agents may not adopt a lower or different standard of value from market value in making the official assessment and appraisal of the value of property in class one and class seven through eighteen. For purposes of taxation, assessed value is the same as appraised value.

(4) The taxable value for all property in class one and classes seven through eighteen is the percentage of market value established for each class of property in 84-301.2 and 84-301.8 through 84-301.19.

(5) The assessed value of properties in 84-301.3 through 84-301.7 [and 84-301.20] is as follows:

(a) Property in 84-301.6, under class five, is assessed at 100% of book value, by the method established in 84-301.6 and the sections cited therein.

(b) Properties in 84-301.3, under class two, are assessed at 100% of the annual net proceeds after deducting the expenses specified and allowed by 84-5403.

(c) Properties in 84-301.4, 84-301.5, and 84-301.20, under classes three, four, and nineteen are assessed at 100% of the annual gross proceeds.

(d) Properties in 84-301.7, under class six, are assessed at 100% of the productive capacity of the lands when valued for agricultural purposes. All lands that meet the qualifications of 84-437.2 are valued as agricultural lands for tax purposes.

(6) Land and the improvements thereon are separately assessed when any of the following conditions occur:

(a) ownership of the improvements is different from ownership of the land;

(b) the taxpayer makes a written request; or

(c) the land is outside an incorporated city or town.

(7) The taxable value of all property in classes two through six [and nineteen] is the percentage of assessed value established in 84-301.3 through 84-301.7 [and 84-301.20] for each class of property.

**84-301.1 Classification of taxable property.** For the purpose of taxation, the taxable property in the state shall be classified in accordance with 84-301.2 through 84-301.19 [84-301.21].

**84-301.2. Class one property—description—taxable percentage.** (1) Class one property includes the right of entry which is a property right reserved in land or received by mesne conveyance (exclusive of leasehold interests), devise, or succession to enter land whose surface title is held by another to explore, prospect, or dig for oil, gas, coal, or minerals. The market value of the right of entry is determined by the department of revenue.

**84-301.3. Class two property—description—taxable percentage.** (1) Class two property includes the annual net proceeds of all mines and mining claims, except coal and metal mines.

(2) Class two property is taxed at 100% of its annual net

proceeds after deducting the expenses specified and allowed by 84-5403.

**84-301.4. Class three property—description—percentage.** (1) Class three property includes the annual gross proceeds of coal mines using the strip mining method.

(2) Class three property is taxed at 45% of its assessed value, which is 100% of annual gross proceeds.

**84-301.5. Class four property—description—taxable percentage.** (1) Class four property includes the annual gross proceeds of underground coal mines.

(2) Class four property is taxed at 33 1/3% of its assessed value, which is 100% of annual gross proceeds.

**84-301.6. Class five property—description—taxable percentage.** (1) Class five property includes moneyed capital and shares of banks.

(2) Class five property is valued and taxed as provided under 84-304, 84-305, 84-307, 84-308, and chapter 46, Title 84.

**84-301.7. Class six property—description—taxable percentage.** (1) Class six property includes agricultural land, as defined in 84-437.2.

(2) Class six property is taxed at 30% of its assessed value.

**84-301.8. Class seven property—description—taxable percentage.** (1) Class seven property includes:

(a) centrally assessed utility allocations after deductions of locally assessed properties, except as provided in:

(i) class fourteen for rural telephones; and

(ii) class eighteen for cooperatives;

(b) all other property not included in classes one through six and classes eight through nineteen;

(c) large trucks and commercial trailers valued in the department of revenue's truck and commercial trailer schedule.

(2) Class seven property is taxed at 16% of its market value.

**84-309.9. Class eight property—description—taxable percentage.** (1) Class eight property includes:

(a) all agricultural and other tools, implements, and machinery except

(i) large farm machinery included in class twelve; and

(ii) tools, implements and machinery included in class fourteen

(b) gas and other engines and boilers and threshing machines and outfits used therewith;

(c) harness, saddlery, and robes;

(2) Class eight property is taxed at 13% of its market value.

**84-301.10. Class nine property—description—taxable percentage.** (1) Class nine property includes:

(a) automobiles, motor trucks, and other power driven cars and vehicles of all kinds, except mobile homes, motorcycles, aircraft, camper trailers, and truck campers; and

(b) furniture and fixtures used in commercial, office, and hotel activities, except improvements included in class thirteen.

(2) Class nine property is taxed at 13.3% of its market value.

**84-301.11. Class ten property—description—taxable percentage.** (1) Class ten property includes:

(a) aerial, surface, and portable ski lifts and ski tows, including the towers, cables, ropes, sheave assemblies, conveying devices, power units, and all accessories;

(b) manufacturing and mining machinery, fixtures, and supplies, except those included in class eighteen; and

(c) camper trailers and truck campers valued in the "N.A.D.A. Recreational Vehicle Appraisal Guide".

(2) Class ten property is taxed at 12% of market value.

**84-301.12. Class eleven property—description—taxable property.** (1) Class eleven property includes:

(a) all land, except agricultural land meeting the qualification of 84-437.2;

(b) all improvements, except those included in classes fifteen and eighteen;

(c) all trailers affixed to land owned, leased, or under contract for purchase by the trailer owner; and

(d) all mobile homes, except:

(i) those held by a distributor or dealer of mobile homes as part of his stock in trade; and

(ii) those included in class fifteen.

(2) Class eleven property is taxed at 12% of its market value, or so much of 12% as is determined under 84-309, whichever is less.

**84-301.13. Class twelve property—description—taxable percentage.** (1) Class twelve property includes:

(a) boat and all watercraft;

(b) aircraft;

(c) motorcycles; and

(d) large farm machinery valued in the official guide tractors and farm implements and department valuation schedules.

(2) Class twelve property is taxed at 11% of its market value.

**84-301.14. Class thirteen property—description—taxable percentage.** (1) Class thirteen property includes the incremental increase in the value of real estate produced by repairing, maintaining, or improving existing improvements.

(2) Class thirteen property is taxed at:

(a) 2.4% of the market value for the first full year following completion of the repair, maintenance, or improving of existing improvements;

(b) 4.8% of the market value for the second full year following completion of the repair, maintenance, or improving of existing improvements;

(c) 7.2% of the market value for the third full year following completion of the repair, maintenance, or improving of existing improvements;

(d) 9.6% of the market value for the fourth full year following completion of the repair, maintenance, or improving of existing improvements; and

(e) 12% of the market value for the fifth full year and every year thereafter following completion of the repair, maintenance, or improving of existing improvements.

**84-301.15. Class fourteen property—description—taxable percentage.** (1) Class fourteen property includes:

(a) all poles, lines, transformers, transformer stations, meters, tools, improvements, machinery and other property, except that included in class eighteen, used and owned by persons, firms, corporations, or other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas or to rural areas and cities and towns of 800 persons or less. The average circuit miles of each station on the telephone communications system must be more than 1 ¼ miles to qualify for this classification;

(b) tools, implements, and machinery used to repair and maintain machinery not used for manufacturing and mining purposes;

(c) electric transformers and meters, electric light and power substation machinery, and natural gas measuring and regulating station equipment, meters, and compressor station machinery owned by centrally assessed public utilities, and tools used in the repair and maintenance of the property included in this subsection; and

(d) livestock, poultry, and unprocessed products of both.

(2) Class fourteen is taxed at 8% of its market value.

**84-301.16. Class fifteen property—description—taxable percentage.** (1) Class fifteen property includes so much of the market value of any improvement on real property, a trailer affixed to land, or mobile home and appurtenant land not exceeding 5 acres, as does not exceed \$35,000, when such dwelling and land are owned or under contract for deed and are actually occupied for at least 10 months per year as the primary residential dwelling of:

(a) a widow or widower 62 years of age or older who qualifies under the income limitations of (c) of this subsection;

(b) a widow or widower of any age with dependent children who qualifies under the income limitations of (c) of this subsection; or

(c) a recipient or recipients of retirement or disability benefits whose total income from all sources is not more than \$7,000 for a single person or \$8,000 for a married couple.

(2) (a) A person applying for classification of property under this class must make an affidavit to the department of revenue on a form provided by the department without cost as to:

(i) his income, if applicable;

(ii) his retirement benefits, if applicable;

(iii) his marital status if applicable;

(iv) the fact that he maintains the land and improvements as his primary residential dwellings; and

(v) such other information as is relevant to the applicant's eligibility.

(b) This application must be made before March 1 of the year after the applicant becomes eligible under this classification.

(c) For the purpose of the affidavit required for classification of property under this class it shall be sufficient if the applicant signs a statement swearing to or affirming the correctness of the information supplied whether or not the statement is signed before a person authorized to administer oaths, and mails the application and statement to the department of revenue. This signed statement shall be treated as a statement under oath or equivalent affirmation for the purposes of 94-7-203, relating to the criminal offense of false swearing.

(3) Class fifteen property is taxed at 6% of its market value or so much of 6% as is determined under 84-309, whichever is less.

**84-301.17. Class sixteen property—description—taxable percentage.** (1) Class sixteen property includes:

(a) business inventories as defined in this section; and

(b) mobile machines, valued as other heavy construction equipment is valued, used in new industries, as defined in class eighteen.

(2) Mobile machines used in new industry are subject to the conditions imposed in class eighteen for other property used in new industries.

(3) "Business inventories" includes goods intended for sale or lease in the ordinary course of business and raw materials and work in progress with respect to such goods. Business inventories shall not include goods leased or rented or mobile homes held by a dealer or distributor as part of his stock in trade.

(4) The market value of business inventories, for property tax purposes, is the cost to the person subject to the inventory tax.

(5) Class sixteen property is taxed at 4.2% of market value.

**84-301.18. Class seventeen property—description—taxable percentage.** (1) Class seventeen property includes all unprocessed agricultural products on the farm or in storage, except:

(a) all perishable fruits and vegetables in farm storage and owned by the producer; and

(b) livestock and poultry and the unprocessed products of both.

(2) Class seventeen property is taxed at 3.5% of market value.

**84-301.19. Class eighteen property—description—taxable percentage.** (1) Class eighteen property includes:

(a) a dwelling house and the lot on which it is erected, owned, and occupied by a resident of the state who:

(i) has been honorably discharged from active service in any branch of the armed services; and

(ii) is rated 100% disabled due to a service-connected disability by the United States veterans administration or its successor. In the event of the veteran's death, the dwelling house and the lot on which it is erected shall remain in this class as long as the surviving spouse remains unmarried and the owner and occupant of the property.

(b) all property used and owned by cooperative rural electrical



and cooperative rural telephone associations as provided in (2) (a) of this section;

(c) air pollution control equipment as defined in this section; and

(d) new industrial property as defined in this section.

(2) (a) The property of all cooperative rural electrical and cooperative rural telephone associations organized under the laws of Montana is included in this class; except that when less than 95% of the electricity consumers or telephone users within the incorporated limits of a city or town are served by the cooperative organization, the property is included in class eighteen.

(b) "Air pollution control equipment" means facilities, machinery, or equipment, attached or unattached to real property, utilized to reduce, eliminate, control, or prevent air pollution. The department of health and environmental sciences determines if such utilization is being made.

(c) "New industrial property" means any new industrial plant including land, buildings, machinery, and fixtures, except mobile machinery, which is used by a new industry during the first 3 years of its operation. The property may not have been assessed prior to July 1, 1961, within the state of Montana.

(i) New industrial property is limited to industries that:

(A) manufacture, mill, mine, produce, process, or fabricate materials;

(B) do similar work, employing capital and labor, in which materials unserviceable in their natural state are extracted, processed, or made fit for use or are substantially altered or treated so as to create commercial products or materials; or

(C) engage in the mechanical or chemical transformation of materials or substances into new products in the manner defined as manufacturing in the 1972 Standard Industrial Classification Manual prepared by the United States office of management and budget.

(ii) New industrial property does not include:

(A) property used by retail or wholesale merchants, commercial services of any type, agriculture, trades, or professions;

(B) a plant that will create adverse impact on existing state, county, or municipal service; or

(C) property used or employed in any industrial plant that has been in operation in this state for 3 years or longer.

(c) "New industry" means any person, corporation, firm, partnership, association, or other group that establishes a new plant or plants in Montana for the operation of a new industrial endeavor, as distinguished from a mere expansion, reorganization, or merger of an existing industry or industries.

(3) The department of revenue shall promulgate rules for the determination of what constitutes an adverse impact, taking into consideration the number of people to be employed and the size of the community in which the location is contemplated. Any person, corporation, firm, partnership, association, or other group seeking to qualify its property for inclusion in this class shall make application to the department of revenue in such a manner and form as the department requires. Once the department has made an initial determination that the industrial facility qualifies as new industrial property, the department shall then, upon proper notice, hold a hearing to determine if the new industrial classification should be retained by the property. The local taxing authority may appear at the

hearing and may waive its objection to retention of this classification if the industry agrees to the prepayment of taxes sufficient to satisfy tax requirements created by the location and construction of the facility during the construction period. When a prepayment of taxes is required, the maximum amount of prepayment shall be the amount of tax the industry would have paid within the application of the class seven percentage to such property.

(4) If a major new industrial facility qualifies under class eighteen, the reduction of its yearly payment of property taxes for reimbursement of its prepaid taxes as provided for in 84-41-105 does not begin until the class eighteen qualification expires.

(5) Class eighteen property shall be taxed at 2.8% of its market value or in the case of property classified under (1) (a) of this section, so much of 2.8% as is determined under 84-309, whichever is less.

**84-301-20. Class nineteen property—description—taxable value.** (1) Class nineteen property includes the annual gross proceeds of metal mines.

(2) Class nineteen property is taxed at 3% of its assessed value, which is 100% of annual gross proceeds.

**84-301.21. Class of property—certain recreational vehicles.** (1) There is a class of property which includes a pickup camper, travel trailer, including a fifth wheel trailer, or motor home which is owned by and is actually used primarily by a person 60 years of age or older who is retired from full employment and whose total income each year from all sources does not exceed the income limitations set in Class Fifteen of this section for a single person or married couple, whichever is applicable.

(2) A person who applies for this classification must file an affidavit with the department of revenue as to his income as set forth in Class Fifteen herein.

(3) This class of property is taxed at 6% of market value.

**84-308. (2000.6) Basis for imposition of taxes on moneyed capital and bank shares.** As a basis for the imposition of taxes upon the different classes of property herein specified, a percentage of the true and full value of each class shall be taken as follows:

Moneyed capital and shares of banks both national and state, thirty per centum (30%) of true and full value on that portion of the true and full value not represented by surplus, as shown on the books of the bank; seven per centum (7%) on that portion of the true and full value represented by surplus as shown on the books of the bank; provided that on that portion of any such surplus which is over and above the amount represented by the stated capital of a bank, the excess shall be subject to thirty per centum (30%) of true and full value. The state department of revenue shall prepare, distribute and cause to be used such forms as it may require to obtain from the banks doing business in this state reports of such facts and figures as may be necessary to ascertain the taxable value of bank shares as a basis for the imposition of taxes.

**SPECIAL NOTE:** To compensate for the increased values that resulted from the statewide revaluation program, the percentages for arriving at the taxable value of property classified under sections 84-301.12, 84-301.16 (1) (b), and 84-301.19 (1) (a) were reduced. The percentages are as follows: 84-301.12 - 8.55%, 84-301.16 (1) (b) - 4.275%, 84-301.19 (1) (a) - 2%.

## ANALYSIS OF TAXABLE VALUATION 1929-1978

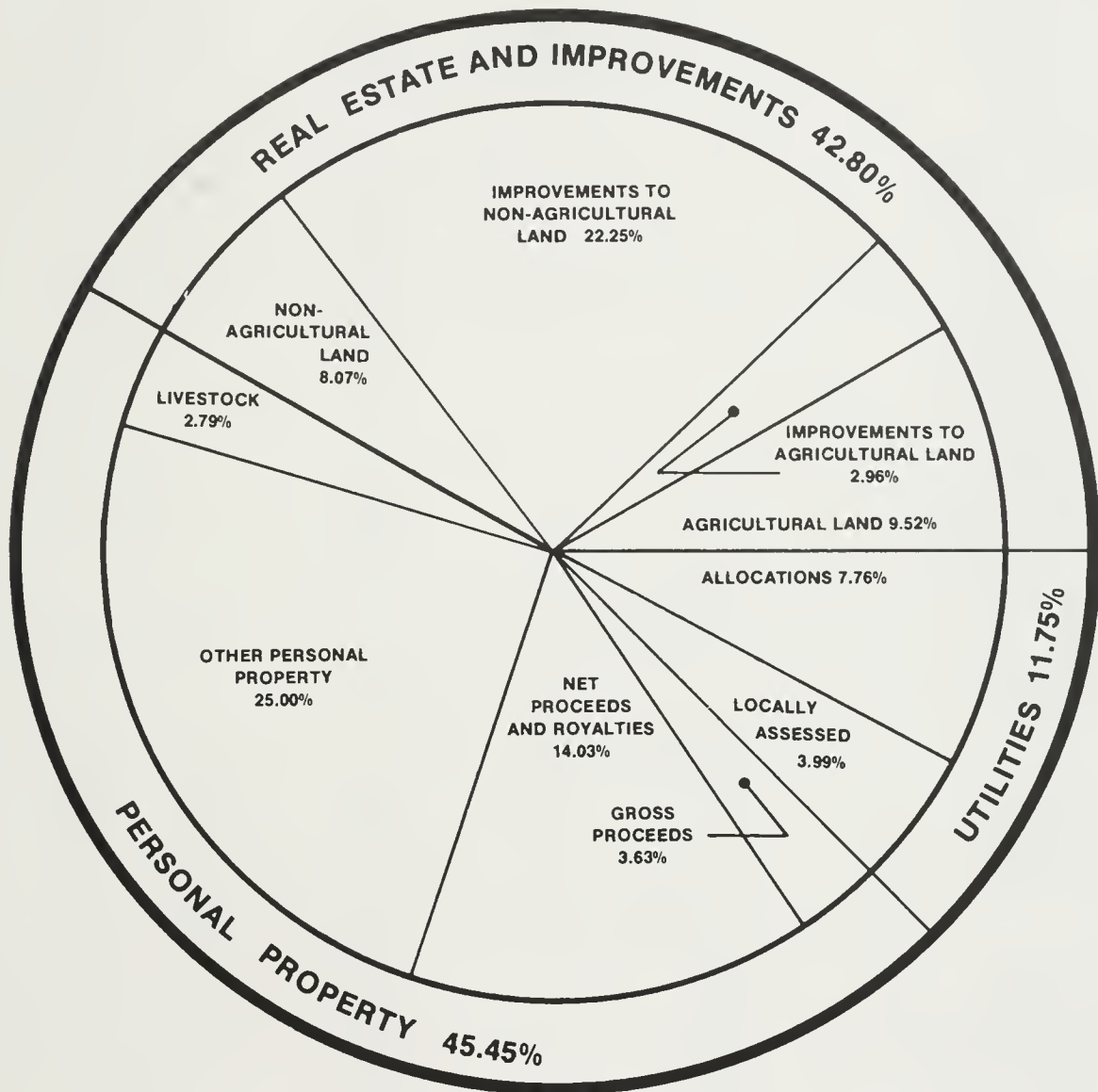
	AGRICULTURAL LAND			ALL OTHER REAL PROPERTY*			LIVESTOCK			PERSONAL PROPERTY (EXC. LIVESTOCK)*			UTILITIES*			NET PROCEEDS <sup>1</sup>			TOTAL TAXABLE VALUE
	Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		Taxable Value	% of Total		
1929 .....	140,273,791	31.659		114,751,985	25.898		25,262,199	5.701		57,606,640	13.001		93,863,108	21.185		11,325,093	2.556		443,082,816
1930 .....	138,582,559	30.587		116,756,542	25.769		23,408,359	5.167		58,737,318	12.964		97,015,577	21.413		18,580,193	4.100		453,080,548
1931 .....	121,302,141	29.540		113,956,250	27.751		18,552,104	4.518		53,103,717	12.932		98,358,775	23.953		5,361,624	1.306		410,634,611
1932 .....	109,837,374	29.268		108,658,495	28.953		12,820,744	3.416		47,128,086	12.558		94,092,796	25.073		2,745,951	.732		375,283,446
1933 .....	98,537,150	28.800		100,473,060	29.366		12,759,984	3.730		41,913,662	12.550		85,990,856	25.133		2,468,057	.721		342,142,769
1934 .....	96,864,932	28.925		99,096,425	29.592		15,029,658	4.488		40,228,598	12.013		81,246,961	24.262		2,411,446	.720		334,878,020
1935 .....	92,540,160	27.962		97,148,657	29.355		14,461,842	4.370		41,594,865	12.568		80,520,211	24.330		4,682,250	1.415		330,947,985
1936 .....	89,418,104	26.770		88,958,244	26.634		15,493,687	4.639		32,652,925	9.775		97,679,731	29.244		9,812,196	2.938		334,014,887
1937 .....	76,783,816	23.696		89,270,199	27.549		12,564,133	3.877		35,191,470	10.860		98,577,555	30.422		11,651,799	3.596		324,038,972
1938 .....	76,724,826	23.316		89,993,400	27.347		11,662,600	3.544		37,733,542	11.467		96,375,143	29.287		10,580,869	5.039		329,070,380
1939 .....	74,980,466	23.776		89,903,559	28.508		12,930,379	4.100		37,855,293	12.004		94,025,375	29.815		5,668,209	1.797		315,363,281
1940 .....	72,818,303	22.751		89,847,035	28.073		14,854,878	4.642		40,145,066	12.543		94,406,327	29.497		7,983,404	2.494		320,055,013
1941 .....	72,318,992	21.88		90,215,851	27.30		18,302,595	5.54		42,467,922	12.85		94,647,587	28.64		12,517,086	3.79		330,470,033
1942 .....	72,884,893	21.53		92,121,482	27.21		22,796,841	6.73		46,431,824	13.72		94,813,601	28.00		9,511,973	2.81		338,560,614
1943 .....	73,259,103	21.24		93,355,262	27.07		27,520,985	7.98		43,567,331	12.63		97,647,900	28.32		9,497,672	2.76		344,848,153
1944 .....	74,317,408	21.05		93,934,177	26.60		30,474,820	8.63		44,573,235	12.63		100,456,710	28.46		9,310,090	2.63		353,066,440
1945 .....	75,247,556	20.97		94,562,372	26.37		31,778,428	8.86		47,331,567	13.19		100,961,367	28.14		8,865,860	2.47		358,747,150
1946 .....	76,004,801	20.97		96,727,844	26.68		30,816,523	8.51		49,998,922	13.81		101,851,137	28.08		7,083,926	1.95		362,483,153
1947 .....	76,852,538	20.21		101,196,032	26.59		29,231,099	7.69		62,816,606	16.51		102,783,596	27.02		7,552,967	1.98		380,432,838
1948 .....	78,941,453	18.93		107,114,735	25.67		35,341,227	8.23		76,266,434	18.28		105,675,462	25.33		14,828,099	3.56		417,167,410
1949 .....	79,860,215	17.54		115,798,921	25.43		35,304,307	7.75		93,222,514	20.48		109,904,722	24.14		21,231,574	4.66		455,322,253
1950 .....	79,826,104	17.38		122,840,583	26.74		32,198,751	7.01		97,964,834	21.33		109,842,084	23.92		16,631,611	3.62		459,303,967
1951 .....	80,308,401	16.31		131,097,054	26.62		40,771,441	8.28		110,204,435	22.38		113,428,658	23.04		16,607,002	3.37		492,416,991
1952 .....	80,459,053	15.17		137,368,039	25.89		54,442,912	10.28		120,237,240	22.70		115,790,666	21.84		21,817,893	4.12		530,115,803
1953 .....	81,037,442	15.06		144,043,130	26.75		49,834,734	9.24		129,825,270	24.08		116,787,876	21.68		17,196,519	3.19		538,774,971
1954 .....	81,998,109	14.80		151,388,881	26.73		47,101,898	8.50		134,855,090	24.37		119,700,755	21.63		18,476,218	3.33		553,430,951
1955 .....	83,226,151	14.19		163,442,853	27.87		48,942,895	8.34		139,339,922	23.76		128,166,635	21.86		23,289,390	3.98		586,407,846
1956 .....	84,511,775	13.65		175,428,082	28.33		40,818,419	6.59		148,451,958	23.97		132,120,223	21.34		37,876,662	6.12		619,207,119
1957 .....	86,555,365	13.54		183,794,614	28.73		31,951,427	5.00		150,352,394	23.51		136,240,146	21.30		50,643,272	7.92		639,537,228
1958 .....	87,714,973	13.19		190,286,475	28.64		35,176,121	5.29		156,203,505	23.50		139,585,566	21.01		55,609,288	8.37		664,575,928
1959 .....	88,363,858	13.12		197,711,556	29.38		41,300,463	6.13		158,030,431	23.48		130,458,607	19.38		57,332,200	8.51		673,197,115
1960 .....	90,489,338	13.08		205,859,641	29.75		40,321,719	5.82		164,457,758	23.80		131,747,199	19.05		58,771,025	8.50		691,646,680
1961 .....	90,304,983	13.07		214,338,181	31.03		36,032,390	5.21		161,306,496	23.35		136,517,181	19.77		52,276,652	7.57		690,775,883
1962 .....	90,560,624	13.06		220,683,363	31.84		35,005,750	5.05		159,865,584	23.06		136,798,754	19.73		50,322,403	7.26		693,236,478
1963 .....	100,915,970	13.69		245,516,022	33.31		41,637,811	5.65		162,397,290	22.03		138,789,164	18.83		47,806,833	6.49		737,062,590
1964 .....	105,164,097	13.86		260,323,660	34.31		43,045,183	5.67		166,289,320	21.91		140,212,645	18.48		43,796,094	5.77		758,830,999
1965 .....	105,665,674	13.46		278,075,753	35.42		39,386,241	5.02		175,870,434	22.40		142,316,185	18.13		43,751,208	5.57		785,065,495
1966 .....	105,173,237	12.76		286,821,538	34.78		42,462,269	5.15		182,751,745	22.16		148,251,782	17.99		59,018,341	7.16		824,478,912
1967 .....	105,296,729	12.64		298,932,883	35.02		48,939,928	5.73		190,219,446	22.28		152,488,604	17.87		57,679,262	6.76		853,556,852
1968 .....	106,030,666	12.15		308,301,838	35.34		49,015,580	5.61		207,177,949	23.75		151,166,685	17.33		50,765,200	5.82		872,457,918
1969 .....	106,081,203	11.56		321,777,705	35.09		50,854,543	5.54		210,977,622	23.00		152,023,376	16.59		75,396,505	8.22		917,110,954
1970 .....	106,231,436	11.15		328,762,937	34.51		58,523,015	6.14		219,582,213	23.04		149,293,765	15.68		90,305,424	9.48		952,698,790
1971 .....	107,256,631	11.10		339,208,116	35.11		64,448,106	6.67		227,995,556	23.64		149,933,967	15.52		76,866,075	7.96		965,708,451
1972 .....	110,540,667	11.11		352,091,172	35.38		68,554,060	6.89		246,633,620	24.78		152,485,274	15.33		64,794,333	6.51		995,099,126
1973 .....	113,353,834	10.68		371,669,111	35.01		83,821,904	7.89		267,864,965	25.23		155,307,613	14.63		69,604,224	6.56		1,061,621,651
1974 .....	114,788,164	9.58		405,168,914	33.81		110,064,081	9.18		289,259,197	24.13		163,083,172	13.61		116,146,543	9.69		1,198,510,071
1975 .....	116,071,663	8.25		435,614,953	32.25		79,028,021	5.85		336,382,289	24.90		159,702,077	11.82		223,975,328	16.58		1,350,774,330
1976 .....	114,823,879	8.59		453,666,664	32.59		66,003,878	4.74		341,472,848	24.53		171,762,257	12.31		244,205,602	17.54		1,391,935,128
1977 .....	115,099,683	7.85		483,901,703	32.99		72,460,827	4.94		346,854,736	23.65		182,244,963	12.42		266,181,793	18.15		1,466,674,705
1978 .....	139,424,857	8.89		531,792,142	33.91		43,769,134	2.79		392,151,466	25.01		184,303,839	11.75		276,843,999	17.65		1,568,285,437

\*Utilities includes department allocations and real and personal property of utilities after 1936. Before 1936 utilities includes only department allo-

cations, with real and personal property containing utility properties.

<sup>1</sup>Net proceeds include gross proceeds from 1976 on.





## ANALYSIS OF THE 1978 TAX BASE

## BEAVERHEAD COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	53,641	29.25	1,569,184	57,304	28.74	1,646,668
Non-Irrigated (30%)	13,366	12.72	170,039	10,027	22.92	229,807
Grazing (30%)	867,069	4.57	3,967,650	907,426	5.19	4,711,134
Wild Hay (30%)	130,028	12.88	1,675,646	94,465	14.04	1,326,036
Other Agricultural Land (7% to 15%; 2% to 4.28%)	11	30.90	340	6	51.67	310
Other Land						
Suburban Tracts (30%; 8.55%)	3,587	114.07	409,200	3,573	385.94	1,378,949
(15%; 4.28%)	12	485.00	5,820	15	1,168.00	17,520
( 7%; 2%)	1	1,010.00	1,010	13	380.77	4,950
Timberland (30%)	24,246	3.36	81,661	22,020	2.64	58,236
(15%; 4.28%)	0	0.00	0	0	0.00	0
( 7%; 2%)	0	0.00	0	0	0.00	0
Industrial Sites (30%; 8.55%)	0	0.00	0	183	521.58	95,450
Patented Mining Claims (100%)	6,494	5.39	35,034	6,401	4.34	27,751
Reserved Rights of Entry (100%)	0	0.00	270	1,078	0.25	270
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			955,710			3,345,130
(15%; 4.28%)			52,870			163,760
( 7%; 2%)			1,570			5,220
IMPROVEMENTS						
On Agricultural Land (30%; 8.55%)			2,876,240			7,617,042
(15%; 4.28%)			5,950			4,580
( 7%; 2%)			0			0
On Suburban Tracts (30%; 8.55%)			2,368,605			8,550,365
(15%; 4.28%)			32,670			73,520
( 7%; 2%)			10,170			29,090
On Timberland (30%; 8.55%)			0			0
(15%; 4.28%)			0			0
( 7%; 2%)			0			0
On Industrial Sites (30%; 8.55%)			95,970			1,362,940
( 7%)			0			0
On Patented Mining Claims (30%; 8.55%)			24,680			60,465
On City and Town Lots (30%; 8.55%)			6,897,440			21,162,065
(15%; 4.28%)			245,950			651,170
( 7%; 2%)			14,160			49,100
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)			0			0
Other Improvements (15%; 4.28%)			0			0
PERSONAL PROPERTY						
Farm Machinery and Equipment (20%; 11%-13%)			4,380,485			8,431,438
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			1,354,238			1,343,445
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	8,751	976.10	8,541,890	5,620	1,451.07	8,155,005
Aircraft (20%; 11%)	28	8,611.96	241,135	26	33,086.54	860,250
Watercraft (20%; 11%)	152	297.63	45,240	173	567.05	98,100
Snowmobiles (20%; 13.3%)	183	423.96	77,585	494	643.77	318,020
Furniture and Fixtures (33.3%; 13.3%)			516,724			1,469,206
Livestock Totals (33.3%; 8%)						
Cattle	129,824	87.84	11,404,017	131,201	233.17	30,592,667
Sheep	16,941	10.04	170,178	19,597	28.28	554,114
Horses	2,030	93.02	188,850	1,939	326.56	633,200
Swine	1,724	20.69	35,676	147	731.39	107,514
Others	127	75.94	9,645			42,699
Mining Machinery (30%; 12%)			1,494,514			0
Drilling Rigs (30%; 12%)			4,810			0
Manufacturing Machinery (30%; 12%)			227,608			3,541,035
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	651	1,660.40	1,080,925	552	5,159.87	2,848,250
Agricultural Products in Storage (7%; 3.5%)			36,000			0
Bank Stock and Moneyed Capital (30%)			667,000			838,622
Bank Surplus (7%)			900,000			900,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			3,017,516			5,023,763
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			105,693			2,868,749
LOCALLY ASSESSED UTILITIES			1,023,034			2,511,831
LOCALLY ASSESSED COOPERATIVES			380,533			945,596
DEPARTMENT ALLOCATIONS			5,307,833			14,229,837
NET PROCEEDS AND ROYALTIES			101,043			181,410
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			62,810,011			139,066,279
TOTAL TAXABLE VALUE			16,811,472			15,037,718

## BIG HORN COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	38,607	52.08	2,010,933	38,268	45.67	1,747,589
Non-Irrigated (30%)	107,017	19.74	2,113,144	87,583	35.38	3,098,520
Grazing (30%)	1,291,361	4.33	5,599,636	1,239,697	4.20	5,200,640
Wild Hay (30%)	1,184	15.35	18,185	22,822	20.84	475,000
Other Agricultural Land (7% to 15%; 2% to 4.28%)	4	36.25	145	7	48.57	340
Other Land						
Suburban Tracts (30%; 8.55%)	0	0.00	125,000	788	773.56	609,568
(15%; 4.28%)	0	0.00	1,000	15	395.67	5,935
( 7%; 2%)	0	0.00	0	1	989.00	989
Timberland (30%)	0	0.00	0	49,322	2.85	140,719
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	13,025	183	346.01	63,320
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	62,415	0.20	12,483	107,154	0.25	26,872
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			857,450			1,102,030
(15%; 4.28%)			32,315			192,515
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,876,568	11,285,510
(15%; 4.28%)	8,565	45,285
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	852,145	2,788,564
(15%; 4.28%)	9,440	57,210
( 7%; 2%)	0	12,800
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	1,743,019	19,409,274
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	5,967,113	20,403,272
(15%; 4.28%)	271,150	821,025
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			6,217,355			11,082,767
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			3,275,423			19,176,279
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	5,955	1,183.58	7,048,276	4,807	1,975.50	9,496,206
Aircraft (20%; 11%)	31	7,276.87	225,583	29	14,297.41	11,625
Watercraft (20%; 11%)	227	761.07	172,763	248	1,385.78	343,673
Snowmobiles (20%; 13.3%)	113	528.00	59,665	69	818.80	56,497
Furniture and Fixtures (33.3%; 13.3%)			576,372			1,570,264
Livestock Totals (33.3%; 8%)						
Cattle	86,795	90.70	7,872,456	85,352	239.00	20,398,763
Sheep	1,478	9.28	13,728	1,430	31.44	44,956
Horses	1,561	94.67	147,780	1,588	353.72	561,700
Swine	1,873	21.97	41,115	2,352	72.71	171,010
Others	0	0.00	64,235	5,886	39.27	231,148
Mining Machinery (30%; 12%)			8,124,449			26,134,429
Drilling Rigs (30%; 12%)			194,084			738,671
Manufacturing Machinery (30%; 12%)			1,688,799			500,732
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	492	1,795.91	883,588	508	5,184.88	2,633,919
Agricultural Products in Storage (7%; 3.5%)			490,458			790,232
Bank Stock and Moneyed Capital (30%)			767,659			401,000
Bank Surplus (7%)			1,302,500			899,000
New Industrial Property (7%; 4.2%-2.8%)			8,488,119			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			2,360,826			4,685,629
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			237,859			17,294,169

LOCALLY ASSESSED UTILITIES	1,494,629	3,711,013
LOCALLY ASSESSED COOPERATIVES	1,313,142	3,282,695
DEPARTMENT ALLOCATIONS	5,423,863	15,110,106
NET PROCEEDS AND ROYALTIES	403,115	443,960
GROSS PROCEEDS	74,987,963	74,479,042
TOTAL ASSESSED VALUE	157,387,391	285,200,094
TOTAL TAXABLE VALUE	54,331,268	58,441,935

## BLAINE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	33,213	24.49	813,407	52,301	25.28	1,322,380
Non-Irrigated (30%)	318,516	12.39	3,949,590	332,325	18.46	6,135,660
Grazing (30%)	1,180,871	3.33	3,941,136	1,113,195	4.16	4,635,000
Wild Hay (30%)	13,951	20.82	290,485	34,536	18.52	639,580
Other Agricultural Land (7% to 15%; 2% to 4.28%)	3	26.66	80			0
Other Land						
Suburban Tracts (30%; 8.55%)	344	116.46	40,065	823	277.24	288,165
(15%; 4.28%)	6	145.00	870	9	313.11	2,818
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0	97	29.43	2,855
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	81	132.28	10,715			162,105
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			773,125			2,059,304
(15%; 4.28%)			55,835			146,515
( 7%; 2%)			0			815

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,336,680	8,559,185
(15%; 4.28%)	2,860	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	210,805	625,188
(15%; 4.28%)	10,175	38,541
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	350,045	1,991,563
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	4,129,205	10,518,942
(15%; 4.28%)	262,610	711,576
( 7%; 2%)	6,760	11,320
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	33,300	35,775
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			7,096,905			13,407,917
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			2,102,005			1,093,807
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	5,170	911.56	4,712,770	4,233	1,429.02	6,049,021
Aircraft (20%; 11%)	73	7,697.60	561,925	82	12,052.40	988,297
Watercraft (20%; 11%)	67	536.71	35,960	75	984.48	73,836
Snowmobiles (20%; 13.3%)	71	451.76	32,075	142	516.49	73,342
Furniture and Fixtures (33.3%; 13.3%)			403,545			1,042,527
Livestock Totals (33.3%; 8%)						
Cattle	69,994	92.51	6,475,539	65,166	246.26	16,046,718
Sheep	3,936	9.71	38,223	3,705	25.65	95,017
Horses	1,241	90.80	112,695	1,199	329.57	395,150
Swine	4,274	20.15	86,154	3,765	69.63	262,145
Others	2,162	11.27	24,372	1,098	90.78	99,671
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			281,378			522,506
Manufacturing Machinery (30%; 12%)			0			64,595
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	125	2,108.80	263,600	194	6,909.12	1,340,370
Agricultural Products in Storage (7%; 3.5%)			806,424			2,279,288
Bank Stock and Moneyed Capital (30%)			290,665			316,520
Bank Surplus (7%)			685,000			798,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			2,174,679			3,563,123
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			230,323			5,896,283

LOCALLY ASSESSED UTILITIES	749,606	1,396,441
LOCALLY ASSESSED COOPERATIVES	197,326	352,267
DEPARTMENT ALLOCATIONS	7,180,936	19,047,955
NET PROCEEDS AND ROYALTIES	5,599,885	9,601,566
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	58,359,738	122,633,649
TOTAL TAXABLE VALUE	19,358,427	23,278,122

## BROADWATER COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	37,972	33.72	1,280,709	40,233	32.33	1,300,866
Non-Irrigated (30%)	60,970	19.52	1,190,522	62,503	19.18	1,198,803
Grazing (30%)	334,387	2.21	740,887	329,652	2.24	737,347
Wild Hay (30%)	8,045	18.84	151,594	8,042	18.83	151,405
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	1,162	128.75	149,618	1,396	497.51	694,523
(15%; 4.28%)	0	0.00	0	1	614.00	614
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	16,610	2.58	42,977	15,992	2.56	40,878
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	21	14.05	295
Patented Mining Claims (100%)	8,071	4.56	36,858	10,277	3.58	36,759
Reserved Rights of Entry (100%)	28,864	0.23	6,909	27,811	0.25	6,944
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			477,181			1,951,633
(15%; 4.28%)			25,105			122,380
( 7%; 2%)			200			3,608

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,068,354	6,050,725
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	513,276	2,505,927
(15%; 4.28%)	0	32,756
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	9,370
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	9,872	20,744
On City and Town Lots (30%; 8.55%)	2,240,896	7,565,281
(15%; 4.28%)	106,832	360,501
( 7%; 2%)	6,742	38,162
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			3,588,701			7,428,207
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			546,435			1,416,182
	NUMRER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	2,896	953.90	2,762,510	0	0.00	5,343,112
Aircraft (20%; 11%)	8	5,218.75	41,750			104,600
Watercraft (20%; 11%)	140	1,262.85	176,800			0
Snowmobiles (20%; 13.3%)	37	380.94	14,095			0
Furniture and Fixtures (33.3%; 13.3%)			171,486			468,964
Livestock Totals (33.3%; 8%)						
Cattle	22,526	92.89	2,092,614	19,390	248.03	4,809,325
Sheep	3,492	9.23	32,265	3,838	26.06	100,025
Horses	601	113.28	68,085	596	380.54	226,800
Swine	1,568	19.39	30,417	929	71.31	66,246
Others	118,184	0.62	73,983	136,172	2.18	297,379
Mining Machinery (30%; 12%)			40,572			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			184,747			714,013
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	226	2,161.74	488,554			1,511,077
Agricultural Products in Storage (7%; 3.5%)			85,765			447,382
Bank Stock and Moneyed Capital (30%)			260,000			214,000
Bank Surplus (7%)			300,000			300,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			2,076,595			2,862,051
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			88,182			198,428
LOCALLY ASSESSED UTILITIES			483,029			1,136,307
LOCALLY ASSESSED COOPERATIVES			37,249			78,650
DEPARTMENT ALLOCATIONS			3,104,003			7,929,553
NET PROCEEDS AND ROYALTIES			0			0
GROSS PROCEEDS			13,226			0
TOTAL ASSESSED VALUE			25,809,595			58,481,822
TOTAL TAXABLE VALUE			6,660,961			6,611,159



## CARBON COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	70,311	49.96	3,513,402	73,496	49.46	3,635,061
Non-Irrigated (30%)	58,009	21.08	1,222,896	44,275	25.80	1,142,217
Grazing (30%)	549,278	4.13	2,270,963	562,103	4.43	2,492,914
Wild Hay (30%)	17,288	24.37	421,404	13,477	18.91	254,891
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			59,270
Other Land:						
Suburban Tracts (30%; 8.55%)	4,353	298.03	1,297,359	5,928	901.63	5,344,868
(15%; 4.28%)	0	0.00	0			11,390
( 7%; 2%)	0	0.00	0			1,030
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	82	10.71	879	29	994.48	28,840
Patented Mining Claims (100%)	34	20.11	684	93,725	1.99	186,451
Reserved Rights of Entry (100%)	24,893	8.82	219,687	14,805	0.25	3,705
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			614,703			4,750,510
(15%; 4.28%)			54,666			479,440
( 7%; 2%)			985			13,870

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	4,694,575	14,348,825
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	2,969,224	12,413,604
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	280,596	199,730
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	5,873,272	23,981,180
(15%; 4.28%)	517,166	2,443,660
( 7%; 2%)	12,050	110,430
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			4,998,005			9,370,923
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			164,050			620,564
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	7,022	868.59	6,099,242	7,855	1,237.55	9,720,927
Aircraft (20%; 11%)	17	7,430.94	126,326	18	13,293.44	239,282
Watercraft (20%; 11%)	139	576.28	80,103	143	2,045.77	292,545
Snowmobiles (20%; 13.3%)	163	469.31	76,499	170	685.54	116,541
Furniture and Fixtures (33.3%; 13.3%)			302,866			805,692
Livestock Totals (33.3%; 8%)						
Cattle	48,190	90.73	4,372,425	45,595	237.71	10,838,287
Sheep	13,251	7.24	96,066	13,003	24.71	321,272
Horses	1,507	98.65	148,680	1,461	348.32	508,900
Swine	1,999	23.73	47,442	1,202	77.83	93,553
Others	2,101	11.93	25,074			85,465
Mining Machinery (30%; 12%)			74,666			74,298
Drilling Rigs (30%; 12%)			375,450			1,279,943
Manufacturing Machinery (30%; 12%)			128,185			27,137
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	414	2,283.36	945,313	361	6,595.71	2,381,053
Agricultural Products in Storage (7%; 3.5%)			551,200			663,831
Bank Stock and Moneyed Capital (30%)			494,942			430,131
Bank Surplus (7%)			741,000			737,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			1,203,254			2,122,106
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			309,716			1,071,813
LOCALLY ASSESSED UTILITIES			944,488			2,377,688
LOCALLY ASSESSED COOPERATIVES			242,120			672,970
DEPARTMENT ALLOCATIONS			5,992,549			16,203,550
NET PROCEEDS AND ROYALTIES			5,072,919			5,090,336
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			57,577,091			138,047,693
TOTAL TAXABLE VALUE			19,599,315			19,807,543

## CARTER COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	0	0.00	0			0
Non-Irrigated (30%)	108,014	7.53	814,103	75,725	11.17	845,646
Grazing (30%)	1,266,885	3.29	4,178,975	1,261,764	3.44	4,339,785
Wild Hay (30%)	7,800	9.80	76,515	43,683	10.85	473,966
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	0	0.00	0	17	135.65	2,306
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0	1,938	3.19	6,175
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	27	330.93	8,935
Patented Mining Claims (100%)	0	0.00	8,932			8,932
Reserved Rights of Entry (100%)	0	0.00	13,053			12,622
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			103,706			252,410
(15%; 4.28%)			51,856			0
( 7%; 2%)			430			625

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,118,480	7,081,163
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	0	88,169
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	9,574
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	687,657	2,496,511
(15%; 4.28%)	51,856	247,189
( 7%; 2%)	2,000	22,032
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		3,789,926		5,018,336
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)		265,450		793,060
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	2,246	925.09	2,010	1,687.75
Aircraft (20%; 11%)	29	3,896.48	23	8,313.70
Watercraft (20%; 11%)	15	300.33	31	1,037.90
Snowmobiles (20%; 13.3%)	144	314.79	150	184.67
Furniture and Fixtures (33.3%; 13.3%)		46,646		146,640
Livestock Totals (33.3%; 8%)				
Cattle	55,867	92.59	50,622	245.46
Sheep	69,941	10.14	64,608	30.58
Horses	1,418	97.85	1,448	336.08
Swine	1,089	24.23	1,146	68.49
Others	0	0.00		
Mining Machinery (30%; 12%)		108,481		0
Drilling Rigs (30%; 12%)		0		0
Manufacturing Machinery (30%; 12%)		138,938		256,775
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	142	1,777.88		603,860
Agricultural Products in Storage (7%; 3.5%)		209,600		2,454,716
Bank Stock and Moneyed Capital (30%)		174,000		298,000
Bank Surplus (7%)		250,000		250,000
New Industrial Property (7%; 4.2%-2.8%)		0		0
Air Pollution Control Facilities (7%; 2.8%)		0		0
Business Inventories (7%; 4.2%)		401,867		1,367,112
Non-Fossil Energy Generation Systems (7%; NA)		0		0
Energy Conservation Investments (15%; NA)		0		0
Other Personal Property (15% to 40%; 2.8% to 16%)		20,134		736,219
LOCALLY ASSESSED UTILITIES		393,834		1,049,513
LOCALLY ASSESSED COOPERATIVES		103,779		221,726
DEPARTMENT ALLOCATIONS		4,010,824		9,982,775
NET PROCEEDS AND ROYALTIES		480,678		586,323
GROSS PROCEEDS		0		0
TOTAL ASSESSED VALUE		27,048,680		58,304,182
TOTAL TAXABLE VALUE		7,797,621		7,293,455

## CASCADE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	33,384	26.17	873,790	33,340	27.98	932,950
Non-Irrigated (30%)	348,805	29.01	10,120,305	348,389	30.29	10,551,196
Grazing (30%)	928,405	4.20	3,903,415	925,444	4.26	3,938,955
Wild Hay (30%)	42,544	20.33	865,110	42,400	20.38	863,955
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	12,575			0
Other Land:						
Suburban Tracts (30%; 8.55%)	8,557	139.16	1,190,840	13,123	548.20	7,193,995
(15%; 4.28%)	0	0.00	20,335			35,830
(7%; 2%)	0	0.00	2,620			6,555
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	6,953	271.00	1,884,280	6,740	655.85	4,420,410
Patented Mining Claims (100%)	6,193	5.24	32,495			81,055
Reserved Rights of Entry (100%)	16,980	0.50	8,520			20,970
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			22,191,485			106,944,898
(15%; 4.28%)			443,240			1,100,945
(7%; 2%)			45,255			253,665

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	5,346,870	17,768,956
(15%; 4.28%)	21,350	41,675
(7%; 2%)	3,710	9,275
On Suburban Tracts (30%; 8.55%)	3,436,510	15,648,369
(15%; 4.28%)	74,985	170,960
(7%; 2%)	3,095	13,135
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	12,919,250	35,641,287
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	43,055	147,400
On City and Town Lots (30%; 8.55%)	114,498,416	380,566,780
(15%; 4.28%)	2,283,175	5,778,790
(7%; 2%)	327,865	1,052,281
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	342,776
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		6,273,690			9,396,587
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)		3,803,333			0
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	52,246	841.56	49,565	1,426.99	70,728,593
Aircraft (20%; 11%)	90	19,337.07	132	28,548.33	3,768,380
Watercraft (20%; 11%)	2,594	417.41	2,731	702.16	1,917,596
Snowmobiles (20%; 13.3%)	316	305.26	297	336.77	100,021
Furniture and Fixtures (33.3%; 13.3%)					20,358,622
Livestock Totals (33.3%; 8%)					
Cattle	49,097	94.17	47,378	248.06	11,752,488
Sheep	6,628	10.91	6,492	29.04	188,556
Horses	1,223	113.08	1,321	363.97	480,800
Swine	813	38.21	1,163	74.73	86,906
Others	14,292	0.54	10,871	2.92	31,742
Mining Machinery (30%; 12%)					0
Drilling Rigs (30%; 12%)					0
Manufacturing Machinery (30%; 12%)					12,089,464
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	2,605	2,045.37	3,147	5,017.90	15,791,341
Agricultural Products in Storage (7%; 3.5%)					2,318,334
Bank Stock and Moneyed Capital (30%)					2,500,895
Bank Surplus (7%)					12,133,904
New Industrial Property (7%; 4.2%-2.8%)					0
Air Pollution Control Facilities (7%; 2.8%)					0
Business Inventories (7%; 4.2%)					142,553,745
Non-Fossil Energy Generation Systems (7%; NA)					0
Energy Conservation Investments (15%; NA)					0
Other Personal Property (15% to 40%; 2.8% to 16%)					10,591,217

LOCALLY ASSESSED UTILITIES	19,543,436	38,964,549
LOCALLY ASSESSED COOPERATIVES	102,360	3,411,089
DEPARTMENT ALLOCATIONS	19,312,762	53,521,067
NET PROCEEDS AND ROYALTIES	0	0
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	365,423,096	1,012,212,959
TOTAL TAXABLE VALUE	91,805,261	93,132,967



## CHOUTEAU COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	8,254	24.58	202,898	7,021	25.43	178,528
Non-Irrigated (30%)	1,059,720	28.79	30,519,304	1,085,031	34.96	37,931,638
Grazing (30%)	975,153	4.01	3,912,393	951,859	3.63	3,453,781
Wild Hay (30%)	21,574	18.62	401,762	22,600	18.80	424,969
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	353	42.97	15,171	283	37.54	10,625
(15%; 4.28%)	14	21.71	304	14	16.64	233
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	753	3.00	2,259	753	3.00	2,259
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			0
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			917,875			2,293,730
(15%; 4.28%)			24,020			51,164
( 7%; 2%)			2,370			6,909

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	9,095,646	25,238,278
(15%; 4.28%)	0	0
( 7%; 2%)	0	25,195
On Suburban Tracts (30%; 8.55%)	276,888	543,800
(15%; 4.28%)	16,145	41,312
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	1,074,305	0
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	4,780,559	17,299,685
(15%; 4.28%)	117,475	291,716
( 7%; 2%)	13,655	37,967
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)	15,009,006	28,038,386
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)	1,242,817	45,326

	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	7,504	1,010.41	7,582,170	6,563	1,478.99
Aircraft (20%; 11%)	55	7,894.36	434,190	59	13,769.49
Watercraft (20%; 11%)	295	578.50	170,660	257	936.47
Snowmobiles (20%; 13.3%)	386	270.03	104,235	227	574.30
Furniture and Fixtures (33.3%; 13.3%)			274,511		609,653
Livestock Totals (33.3%; 8%)					
Cattle	42,706	94.66	4,042,950	41,674	250.20
Sheep	783	8.17	6,402	728	27.59
Horses	890	103.63	92,235	870	371.26
Swine	3,278	22.32	73,194	3,803	71.12
Others	1,595	3.14	5,018		28,483
Mining Machinery (30%; 12%)			0		0
Drilling Rigs (30%; 12%)			31,104		6,802
Manufacturing Machinery (30%; 12%)			57,060		291,783
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	208	2,102.37	437,295	210	5,272.75
Agricultural Products in Storage (7%; 3.5%)			2,795,155		12,724,517
Bank Stock and Moneyed Capital (30%)			338,000		690,000
Bank Surplus (7%)			1,500,000		1,650,000
New Industrial Property (7%; 4.2%-2.8%)			0		0
Air Pollution Control Facilities (7%; 2.8%)			0		0
Business Inventories (7%; 4.2%)			2,168,872		3,697,999
Non-Fossil Energy Generation Systems (7%; NA)			0		0
Energy Conservation Investments (15%; NA)			0		0
Other Personal Property (15% to 40%; 2.8% to 16%)			65,972		2,789,476

LOCALLY ASSESSED UTILITIES	1,141,203	2,722,192
LOCALLY ASSESSED COOPERATIVES	192,287	320,641
DEPARTMENT ALLOCATIONS	5,946,628	17,227,028
NET PROCEEDS AND ROYALTIES	257,489	1,031,343
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	95,341,482	182,743,196
TOTAL TAXABLE VALUE	24,791,531	26,791,882

## CUSTER COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	21,793	34.05	742,224	25,777	40.94	1,055,265
Non-Irrigated (30%)	53,034	8.71	461,961	59,250	17.66	1,046,345
Grazing (30%)	1,769,479	2.52	4,464,122	1,749,551	2.66	4,661,200
Wild Hay (30%)	7,784	15.79	122,946	19,984	14.92	298,165
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0	1	5.00	5
Other Land:						
Suburban Tracts (30%; 8.55%)	2,083	96.43	200,879	1,192	2,081.82	2,481,535
(15%; 4.28%)	22	84.54	1,860	35	1,396.00	48,860
( 7%; 2%)	0	0.00	0	1	1,350.00	1,350
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	435	159.16	69,236	435	3,853.71	1,676,365
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			2,159,077			18,523,460
(15%; 4.28%)			45,260			691,295
( 7%; 2%)			1,210			54,645

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,677,482	6,936,765
(15%; 4.28%)	0	0
( 7%; 2%)	14,240	17,290
On Suburban Tracts (30%; 8.55%)	2,179,066	4,843,405
(15%; 4.28%)	15,070	79,260
( 7%; 2%)	0	19,925
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	2,622,731	7,650,925
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	16,197,476	52,923,970
(15%; 4.28%)	338,565	1,256,080
( 7%; 2%)	17,885	144,070
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			3,193,405			5,334,330
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			825,025			859,895
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	11,587	955.35	11,069,695	11,520	1,458.52	16,802,155
Aircraft (20%; 11%)	43	11,546.74	496,510	49	23,000.41	1,127,020
Watercraft (20%; 11%)	189	519.20	98,130	237	909.58	215,570
Snowmobiles (20%; 13.3%)	185	434.81	80,440	249	751.45	187,110
Furniture and Fixtures (33.3%; 13.3%)			889,267			2,026,900
Livestock Totals (33.3%; 8%)						
Cattle	68,172	90.04	6,138,615	59,035	240.70	14,209,865
Sheep	4,092	9.76	39,954	3,998	26.09	104,310
Horses	1,513	101.25	153,195	1,465	370.90	543,375
Swine	1,463	22.28	32,604	1,119	71.18	79,650
Others	0	0.00	15,967			67,895
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			29,005
Manufacturing Machinery (30%; 12%)			129,095			112,180
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	489	2,155.67	1,054,125	590	5,299.50	3,126,705
Agricultural Products in Storage (7%; 3.5%)			31,597			181,275
Bank Stock and Moneyed Capital (30%)			1,480,663			2,068,685
Bank Surplus (7%)			3,490,432			3,950,000
New Industrial Property (7%; 4.2%-2.8%)			0			57,000
Air Pollution Control Facilities (7%; 2.8%)			0			18,840
Business Inventories (7%; 4.2%)			4,197,658			7,527,070
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			115,609			2,173,335
LOCALLY ASSESSED UTILITIES			2,106,877			5,341,339
LOCALLY ASSESSED COOPERATIVES			28,063			76,890
DEPARTMENT ALLOCATIONS			5,347,593			14,628,286
NET PROCEEDS AND ROYALTIES			219,142			167,910
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			72,564,951			185,426,775
TOTAL TAXABLE VALUE			18,903,609			19,236,693

## DANIELS COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	590	15.04	8,879	2,229	19.84	44,232
Non-Irrigated (30%)	419,877	10.35	4,347,617	420,348	15.71	6,605,648
Grazing (30%)	218,027	3.63	792,159	216,415	3.73	806,637
Wild Hay (30%)	9,106	10.68	97,296	8,516	11.89	101,227
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	211	52.74	11,130	222	261.08	57,960
(15%; 4.28%)	0	0.00	0	2	52.50	105
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	320	15	398.40	5,976
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			266,534			1,022,511
(15%; 4.28%)			14,856			79,930
( 7%; 2%)			320			1,150

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,975,502	9,831,908
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	0	976,785
(15%; 4.28%)	0	5,236
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	210,500	1,220,305
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	2,540,788	8,006,856
(15%; 4.28%)	88,875	293,830
( 7%; 2%)	5,642	17,235
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			7,662,777			13,181,071
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			92,249			4,424
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	3,040	1,179.16	3,584,658	2,387	1,631.12	3,893,196
Aircraft (20%; 11%)	26	5,780.11	150,283			173,450
Watercraft (20%; 11%)	69	541.69	37,377	50	1,080.92	54,046
Snowmobiles (20%; 13.3%)	31	410.00	12,710	22	1,278.23	28,121
Furniture and Fixtures (33.3%; 13.3%)			172,556			254,419
Livestock Totals (33.3%; 8%)						
Cattle	16,753	97.32	1,630,506	16,077	261.73	4,207,775
Sheep	2,253	8.12	18,306	2,539	28.36	72,009
Horses	478	87.23	41,700	535	313.18	167,550
Swine	3,623	17.75	64,311	3,126	42.40	132,558
Others	1,657	0.52	868	1,484	2.81	4,166
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			0			5,532
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	141	2,083.56	293,782			606,330
Agricultural Products in Storage (7%; 3.5%)			1,946,269			7,433,600
Bank Stock and Moneyed Capital (30%)			172,000			307,000
Bank Surplus (7%)			500,000			500,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			1,428,305			2,574,300
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			70,797			1,600,893
CALLY ASSESSED UTILITIES			120,546			218,587
CALLY ASSESSED COOPERATIVES			395,375			838,703
DEPARTMENT ALLOCATIONS			2,523,747			6,448,107
NET PROCEEDS AND ROYALTIES			0			0
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			32,279,540			71,783,755
TOTAL TAXABLE VALUE			7,390,630			7,912,357

## DAWSON COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	14,966	36.09	540,196	14,941	36.37	543,463
Non-Irrigated (30%)	349,471	9.49	3,319,807	398,933	15.44	6,158,477
Grazing (30%)	960,644	3.26	3,138,718	913,549	3.25	2,969,848
Wild Hav (30%)	8,246	9.69	79,907	6,116	9.36	57,251
Other Agricultural Land (7% to 15%, 2% to 4.28%)	10	2.00	20	10	2.60	26
Other Land:						
Suburban Tracts (30%; 8.55%)	3,950	94.59	373,646	1,865	506.38	944,397
(15%; 4.28%)	29	192.37	5,579	37	473.68	17,526
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	49	538.16	26,370	51	1,346.00	68,646
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	345,921	0.24	86,476	345,921	0.25	86,476
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			2,253,580			6,763,128
(15%; 4.28%)			67,517			158,574
( 7%; 2%)			500			2,160

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	4,339,343	13,465,068
(15%; 4.28%)	11,143	3,876
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	2,816,973	9,655,015
(15%; 4.28%)	34,985	169,848
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	2,359,021
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	55,847	796,929
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	788,603	0
On City and Town Lots (30%; 8.55%)	12,200,434	44,510,833
(15%; 4.28%)	377,047	1,265,662
( 7%; 2%)	2,000	23,686
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		7,700,945			12,787,061
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)		653,585			1,464,207
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	9,701	891.78	8,651,205	8,589	1,557.21
Aircraft (20%; 11%)	35	7,085.85	248,005	39	13,457.69
Watercraft (20%; 11%)	330	468.96	154,760	239	983.78
Snowmobiles (20%; 13.3%)	58	486.89	28,240	56	642.16
Furniture and Fixtures (33.3%; 13.3%)			931,203		
Livestock Totals (33.3%; 8%)					
Cattle	36,559	96.27	3,519,594	31,424	255.99
Sheep	2,487	7.91	19,689	2,385	26.26
Horses	970	91.29	88,560	1,011	329.18
Swine	555	39.14	21,723	1,184	72.08
Others	93	10.90	1,014	251	47.83
Mining Machinery (30%; 12%)			0		0
Drilling Rigs (30%; 12%)			500,250		817,942
Manufacturing Machinery (30%; 12%)			188,082		574,599
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	619	2,410.14	1,491,877	651	6,119.72
Agricultural Products in Storage (7%; 3.5%)			677,253		3,096,686
Bank Stock and Moneyed Capital (30%)			672,000		321,773
Bank Surplus (7%)			1,400,000		1,668,000
New Industrial Property (7%; 4.2%-2.8%)			0		0
Air Pollution Control Facilities (7%; 2.8%)			0		0
Business Inventories (7%; 4.2%)			5,325,039		10,193,330
Non-Fossil Energy Generation Systems (7%; NA)			0		0
Energy Conservation Investments (15%; NA)			0		0
Other Personal Property (15% to 40%; 2.8% to 16%)			488,382		2,283,378
LOCALLY ASSESSED UTILITIES			2,244,424		6,061,843
LOCALLY ASSESSED COOPERATIVES			295,681		822,145
DEPARTMENT ALLOCATIONS			8,911,707		22,992,319
NET PROCEEDS AND ROYALTIES			1,176,287		980,121
GROSS PROCEEDS			0		0
TOTAL ASSESSED VALUE			75,908,196		183,168,746
TOTAL TAXABLE VALUE			20,134,652		20,139,269

## DEER LODGE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	6,898	39.23	270,658	7,545	38.64	291,502
Non-Irrigated (30%)	1,729	8.55	14,785	1,144	7.84	8,965
Grazing (30%)	212,878	3.58	762,770	224,752	3.44	772,757
Wild Hay (30%)	7,566	12.17	92,138	6,808	11.94	81,310
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	2,967	204.45	606,629	2,593	691.23	1,792,356
(15%; 4.28%)	58	295.25	17,125	63	816.92	51,466
( 7%; 2%)	0	0.00	0	2	1,292.50	2,585
Timberland (30%)	20,639	2.20	45,550	26,077	2.26	58,864
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	363	484.73	175,960	5,734	271.73	1,558,098
Patented Mining Claims (100%)	9,423	3.80	35,826	11,382	3.18	36,180
Reserved Rights of Entry (100%)	0	0.00	0	21	0.24	5
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,671,270			4,192,908
(15%; 4.28%)			93,209			227,000
( 7%; 2%)			4,590			10,850

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	472,989	1,114,571
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	2,726,938	10,861,003
(15%; 4.28%)	94,448	351,103
( 7%; 2%)	0	24,055
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	7,618,935	20,631,929
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	10,366,457	34,857,500
(15%; 4.28%)	565,880	1,872,323
( 7%; 2%)	33,366	98,625
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	10,048	17,535
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			408,371			855,170
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			3,265,488			3,949,789
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	7,610	885.95	6,742,125	6,676	1,488.14	9,934,810
Aircraft (20%; 11%)	4	2,637.50	10,550	3	10,333.33	31,000
Watercraft (20%; 11%)	510	255.85	130,485	331	573.64	189,875
Snowmobiles (20%; 13.3%)	488	221.61	108,150	168	839.58	141,050
Furniture and Fixtures (33.3%; 13.3%)			1,098,856			1,758,565
Livestock Totals (33.3%; 8%)						
Cattle	9,941	91.84	912,996	11,116	254.52	2,829,295
Sheep	44	14.11	621	86	31.26	2,688
Horses	206	92.47	19,050	260	363.32	94,463
Swine	75	48.00	3,600	71	69.38	4,926
Others	10	12.00	120			0
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			17,016,195			25,455,910
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	362	1,902.02	688,533	394	4,830.61	1,903,262
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			80,398			272,480
Bank Surplus (7%)			1,037,310			1,007,600
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			15,646,043			64,497,833
Business Inventories (7%; 4.2%)			4,963,626			25,309,510
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			742,312			7,171,722
LOCALLY ASSESSED UTILITIES			3,181,944			7,411,129
LOCALLY ASSESSED COOPERATIVES			555			1,387
DEPARTMENT ALLOCATIONS			3,034,633			8,506,801
NET PROCEEDS AND ROYALTIES			0			0
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			84,771,532			240,242,755
TOTAL TAXABLE VALUE			19,424,346			18,506,070



## FALLON COUNTY

## REAL PROPERTY

LAND	- 1977 -			- 1978 -		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	0	0.00	0			0
Non-Irrigated (30%)	177,160	8.07	1,431,067	158,337	13.21	2,091,949
Grazing (30%)	656,493	2.90	1,909,336	653,430	3.01	1,968,137
Wild Hay (30%)	211	11.45	2,417	22,461	9.92	222,754
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	0	0.00	23,080			234,058
(15%; 4.28%)	0	0.00	0			680
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	11,610			64,410
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	221,426	0.25	55,739	220,399	0.25	55,679
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			589,050			2,168,161
(15%; 4.28%)			15,670			56,403
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,234,290	7,249,443
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	91,350	1,367,365
(15%; 4.28%)	0	12,231
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	189,630	757,335
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	3,732,090	11,805,735
(15%; 4.28%)	72,480	296,192
( 7%; 2%)	0	0
Improve Existing Improvements (0% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			4,082,535			7,298,097
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			399,985			777,921
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	3,293	1,187.50	3,910,445	2,512	2,136.00	5,365,623
Aircraft (20%; 11%)	36	7,378.33	265,620	42	12,954.02	544,069
Watercraft (20%; 11%)	58	450.60	26,135	49	1,040.45	50,982
Snowmobiles (20%; 13.3%)	309	274.87	84,935	186	514.49	95,695
Furniture and Fixtures (33.3%; 13.3%)			214,173			593,399
Livestock Totals (33.3%; 8%)						
Cattle	35,383	94.22	3,333,993	31,965	257.43	8,228,737
Sheep	2,576	11.38	29,316	2,749	29.34	80,650
Horses	766	95.73	73,335	761	357.23	271,850
Swine	2,712	24.33	65,991	2,472	72.64	179,553
Others	0	0.00	5,259			21,359
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			2,790,370			7,722,495
Manufacturing Machinery (30%; 12%)			31,030			17,561
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	226	2,295.39	518,760	259	5,929.94	1,535,854
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneved Capital (30%)			228,300			231,000
Bank Surplus (7%)			700,000			779,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			3,246,400			5,494,477
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			1,305,340			2,594,722
LOCALLY ASSESSED UTILITIES			2,203,146			6,279,070
LOCALLY ASSESSED COOPERATIVES			48,562			121,940
DEPARTMENT ALLOCATIONS			3,938,012			9,280,864
NET PROCEEDS AND ROYALTIES			28,187,794			24,744,488
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			66,047,245			110,659,939
TOTAL TAXABLE VALUE			37,964,982			34,276,499

## FERGUS COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	7,285	31.93	232,615	7,522	31.91	240,020
Non-Irrigated (30%)	442,643	21.65	9,583,725	421,145	30.29	12,758,365
Grazing (30%)	1,411,776	3.83	5,412,145	1,425,014	3.88	5,522,030
Wild Hay (30%)	107,497	16.47	1,771,480	114,966	16.86	1,938,885
Other Agricultural Land (7% to 15%; 2% to 4.28%)	1	260.00	260	16	266.25	4,260
Other Land						
Suburban Tracts (30%; 8.55%)	2,804	105.23	295,075	3,403	261.43	889,655
(15%; 4.28%)	0	0.00	0	1	750.00	750
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	106,490	2.41	256,815	106,385	2.40	255,330
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	406	217.00	88,105	472	622.79	293,955
Patented Mining Claims (100%)	4,960	5.00	24,800	4,961	5.00	24,805
Reserved Rights of Entry (100%)	510	5.00	2,550	510	5.00	2,550
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			2,113,655			5,372,720
(15%; 4.28%)			61,070			219,970
( 7%; 2%)			3,520			5,870

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	5,811,970	15,028,792
(15%; 4.28%)	2,000	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	1,061,270	4,105,935
(15%; 4.28%)	0	16,015
( 7%; 2%)	0	65,600
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	1,125,620	4,150,661
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	590	140
On City and Town Lots (30%; 8.55%)	11,811,013	34,194,785
(15%; 4.28%)	370,980	1,495,815
( 7%; 2%)	58,635	87,090
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			10,247,800			18,393,930
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			1,582,494			1,652,578
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	9,702	1,086.82	10,544,405	9,104	1,620.64	14,754,305
Aircraft (20%; 11%)	52	8,154.51	424,035	52	15,437.98	802,775
Watercraft (20%; 11%)	307	534.93	164,225	329	689.89	226,975
Snowmobiles (20%; 13.3%)	294	392.07	115,270	21	415.71	8,730
Furniture and Fixtures (33.3%; 13.3%)			873,624			3,467,250
Livestock Totals (33.3%; 8%)						
Cattle	97,959	93.30	9,140,034	92,820	249.79	23,185,850
Sheep	7,539	9.43	71,136	7,640	27.59	210,761
Horses	1,949	113.98	222,150	2,009	389.82	783,150
Swine	7,654	19.76	151,299	5,969	69.84	416,882
Others	0	0.00	33,828			168,292
Mining Machinery (30%; 12%)			159,460			363,936
Drilling Rigs (30%; 12%)			27,695			0
Manufacturing Machinery (30%; 12%)			204,858			447,077
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	596	1,973.64	1,176,295	667	5,212.80	3,476,940
Agricultural Products in Storage (7%; 3.5%)			1,357,795			3,891,782
Bank Stock and Moneyed Capital (30%)			1,669,386			1,227,471
Bank Surplus (7%)			2,550,000			2,700,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			5,081,995			9,056,345
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			670			0
Other Personal Property (15% to 40%; 2.8% to 16%)			280,378			4,294,973

LOCALLY ASSESSED UTILITIES	1,050,546	2,336,779
LOCALLY ASSESSED COOPERATIVES	238,069	456,305
DEPARTMENT ALLOCATIONS	4,524,280	11,992,131
NET PROCEEDS AND ROYALTIES	8,359	0
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	91,987,979	190,989,215
TOTAL TAXABLE VALUE	24,334,535	22,274,192

## FLATHEAD COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land.						
Irrigated (30%)	11,949	53.23	636,107	16,722	42.39	708,818
Non-Irrigated (30%)	77,817	48.26	3,756,009	70,740	51.24	3,624,548
Grazing (30%)	68,880	8.30	572,368	69,391	6.91	479,457
Wild Hay (30%)	16,233	21.01	341,107	19,199	22.72	436,293
Other Agricultural Land (7% to 15%; 2% to 4.28%)	55	36.36	2,000			0
Other Land						
Suburban Tracts (30%; 8.55%)	60,201	232.77	14,013,328	56,533	2,282.00	129,008,141
(15%; 4.28%)	231	721.02	166,556	231	5,706.10	1,318,110
( 7%; 2%)	23	1,020.60	23,474	34	4,784.12	162,660
Timberland (30%)	471,439	8.03	3,790,096	475,015	7.90	3,753,004
(15%; 4.28%)	4	201.00	804			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	487	489.77	238,518	5,777	219.91	1,270,428
Patented Mining Claims (100%)	1,889	1.98	3,750			5,970
Reserved Rights of Entry (100%)	655	3.61	2,370			2,370
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			6,181,951			45,800,664
(15%; 4.28%)			255,195			1,333,788
( 7%; 2%)			0			34,330

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	6,073,737	4,486,327
(15%; 4.28%)	76,095	16,175
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	37,606,831	149,365,565
(15%; 4.28%)	1,048,693	3,149,099
( 7%; 2%)	0	426,148
On Timberland (30%; 8.55%)	0	26,847
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	10,166,843	50,978,403
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	34,426,776	124,201,318
(15%; 4.28%)	1,292,355	3,216,456
( 7%; 2%)	140,785	77,155
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	84,150
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			3,304,245			6,975,315
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			5,340,335			8,032,592
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	31,164	997.58	31,088,620	32,564	1,807.65	58,864,333
Aircraft (20%; 11%)	54	9,674.61	522,429	64	15,600.91	998,458
Watercraft (20%; 11%)	3,474	420.19	1,459,750	3,481	782.20	2,722,849
Snowmobiles (20%; 13.3%)	592	333.31	197,325	471	540.83	254,729
Furniture and Fixtures (33.3%; 13.3%)			3,381,326			9,568,145
Livestock Totals (33.3%; 8%)						
Cattle	16,975	96.52	1,638,558	14,929	257.24	3,840,329
Sheep	659	10.57	6,966	702	29.94	21,021
Horses	2,016	104.52	210,726	1,828	342.04	625,250
Swine	1,540	72.97	112,379	4,676	73.13	341,953
Others	922	10.50	9,682	1,071	45.36	48,585
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			18,529,904			55,880,517
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	4,350	1,649.17	7,173,894	3,848	5,156.75	19,843,177
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			128,885			2,058,773
Bank Surplus (7%)			150,200			5,295,428
New Industrial Property (7%; 4.2%-2.8%)			4,341,250			160
Air Pollution Control Facilities (7%; 2.8%)			1,223,862			13,650,047
Business Inventories (7%; 4.2%)			22,787,486			45,097,380
Non-Fossil Energy Generation Systems (7%; NA)			542			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			2,594,713			7,075,669
LOCALLY ASSESSED UTILITIES			5,063,371			8,030,847
LOCALLY ASSESSED COOPERATIVES			538,438			500,593
DEPARTMENT ALLOCATIONS			15,083,406			46,057,846
NET PROCEEDS AND ROYALTIES			11,687			0
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			245,715,727			819,750,222
TOTAL TAXABLE VALUE			63,152,497			77,720,622



## GALLATIN COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	74,638	40.02	2,987,180	82,875	32.63	2,704,315
Non-Irrigated (30%)	118,287	28.84	3,412,065	111,262	39.46	4,390,796
Grazing (30%)	582,246	4.48	2,609,923	541,956	4.76	2,578,230
Wild Hay (30%)	19,857	22.27	442,370	21,818	23.76	518,191
Other Agricultural Land (7% to 15%; 2% to 4.28%)	82	126.36	10,362	100	13.40	1,340
Other Land						
Suburban Tracts (30%; 8.55%)	24,959	150.86	3,765,342	25,049	1,068.48	26,764,346
(15%; 4.28%)	109	221.14	24,105	88	1,634.22	143,811
( 7%; 2%)	0	0.00	0	7	2,675.43	18,728
Timberland (30%)	100,973	2.58	260,520	40,078	7.75	310,475
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	154	300.81	46,325	70	763.90	53,473
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	22,512	0.25	5,640	22,429	0.25	5,642
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			6,222,242			36,047,159
(15%; 4.28%)			175,726			943,427
( 7%; 2%)			0			29,540

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	6,055,688	19,515,472
(15%; 4.28%)	33,820	137,407
( 7%; 2%)	74,045	0
On Suburban Tracts (30%; 8.55%)	19,243,156	69,184,639
(15%; 4.28%)	187,180	672,413
( 7%; 2%)	0	135,080
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	2,851,270	4,596,724
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	37,240,420	131,600,749
(15%; 4.28%)	822,334	3,063,988
( 7%; 2%)	0	172,913
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	30,875	77,190
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			5,947,741			10,522,331
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			4,639,778			4,235,020
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	32,051	1,095.85	35,123,177	34,433	1,581.79	54,465,749
Aircraft (20%; 11%)	74	20,832.43	1,541,600	88	44,189.03	3,888,635
Watercraft (20%; 11%)	1,169	516.84	604,195	1,270	1,229.32	1,561,240
Snowmobiles (20%; 13.3%)	1,382	493.22	681,635	1,568	665.93	1,044,182
Furniture and Fixtures (33.3%; 13.3%)			810,964			13,984,776
Livestock Totals (33.3%; 8%)						
Cattle	51,208	96.34	4,933,599	45,996	259.91	11,954,845
Sheep	4,484	10.79	48,405	5,372	33.32	179,000
Horses	2,700	106.57	287,745	2,529	360.24	911,040
Swine	2,086	26.27	54,801	1,956	73.24	143,250
Others	12,904	6.77	87,364	12,292	31.23	383,873
Mining Machinery (30%; 12%)			115,872			375,598
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			4,472,635			12,144,324
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	2,275	2,067.86	4,704,392	3,021	5,473.44	16,535,252
Agricultural Products in Storage (7%; 3.5%)			299,524			218,808
Bank Stock and Moneyed Capital (30%)			0			2,002,349
Bank Surplus (7%)			0			5,896,000
New Industrial Property (7%; 4.2%-2.8%)			150,168			0
Air Pollution Control Facilities (7%; 2.8%)			1,097,166			3,115,309
Business Inventories (7%; 4.2%)			15,180,794			30,818,973
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			3,538,827			6,556,830

LOCALLY ASSESSED UTILITIES	4,142,345	10,438,938
LOCALLY ASSESSED COOPERATIVES	213,341	222,412
DEPARTMENT ALLOCATIONS	11,330,952	31,661,153
NET PROCEEDS AND ROYALTIES	278,149	417,553
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	186,785,757	527,343,788
TOTAL TAXABLE VALUE	49,314,017	52,065,131

## GARFIELD COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land.						
Irrigated (30%)	666	11.37	7,574	321	17.23	5,531
Non-Irrigated (30%)	170,994	8.42	1,440,383	163,049	13.17	2,147,492
Grazing (30%)	1,900,099	3.01	5,721,666	1,909,646	3.03	5,777,196
Wild Hay (30%)	9,413	10.30	97,001	9,829	12.20	119,887
Other Agricultural Land (7% to 15%; 2% to 4.28%)	38	13.50	513			0
Other Land.						
Suburban Tracts (30%; 8.55%)	683	20.57	14,056	744	89.22	66,382
(15%; 4.28%)	11	20.45	225	41	81.29	3,333
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			58
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	1	200.00	200	2	500.00	1,000
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	396,351	0.24	99,087	396,264	0.25	99,065
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			75,090			275,996
(15%; 4.28%)			5,914			15,665
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,529,155	4,713,384
(15%; 4.28%)	8,421	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	322,266	928,387
(15%; 4.28%)	558	29,005
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	55,985
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	530,493	1,595,019
(15%; 4.28%)	35,572	137,673
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			3,289,400			6,286,188
Machinery Other Than Farm.						
Mining or Manufacturing (20%; 13%)			191,865			0
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	1,775	1,392.25	2,471,260	1,436	1,944.26	2,791,956
Aircraft (20%; 11%)	25	6,642.60	166,065	25	15,679.60	391,990
Watercraft (20%; 11%)	80	750.62	60,050	62	1,746.48	108,282
Snowmobiles (20%; 13.3%)	24	536.66	12,880	18	1,286.56	23,158
Furniture and Fixtures (33.3%; 13.3%)			81,159			164,834
Livestock Totals (33.3%; 8%)						
Cattle	59,143	91.69	5,423,199	51,171	241.86	12,376,158
Sheep	46,941	10.48	492,153	47,495	31.73	1,507,028
Horses	1,871	78.59	147,045	1,832	274.92	503,650
Swine	1,275	22.58	28,794	1,212	72.98	88,453
Others	0	0.00	27,195			71,256
Mining Machinery (30%; 12%)			0			24,216
Drilling Rigs (30%; 12%)			21,735			81,000
Manufacturing Machinery (30%; 12%)			5,145			0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	186	1,919.52	357,031	178	5,255.49	935,478
Agricultural Products in Storage (7%; 3.5%)			81,840			754,291
Bank Stock and Moneyed Capital (30%)			42,000			160,000
Bank Surplus (7%)			300,000			300,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			216,034			471,991
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			14,915			1,005,229
LOCALLY ASSESSED UTILITIES			0			0
LOCALLY ASSESSED COOPERATIVES			105,081			224,439
DEPARTMENT ALLOCATIONS			2,193,897			5,819,153
NET PROCEEDS AND ROYALTIES			239,666			224,373
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			25,856,583			50,284,181
TOTAL TAXABLE VALUE			6,909,218			6,254,031

## GLACIER COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	5,071	19.46	98,689	5,260	21.35	112,312
Non-Irrigated (30%)	266,983	15.62	4,172,591	268,715	30.40	8,168,054
Grazing (30%)	125,631	4.93	2,101,451	417,932	4.91	2,053,974
Wild Hay (30%)	13,209	12.53	165,632	13,450	12.32	165,739
Other Agricultural Land (7% to 15%; 2% to 4.28%)	10	105.00	1,050	2	3,052.50	6,105
Other Land						
Suburban Tracts (30%; 8.55%)	1,886	196.42	370,457	1,375	994.12	1,366,918
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			0
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,292,997			3,811,760
(15%; 4.28%)			61,100			116,530
( 7%; 2%)			2,080			4,170

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	4,531,946	5,822,983
(15%; 4.28%)	9,670	42,197
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	0	8,809,345
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	296,975
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	7,725,624	23,801,166
(15%; 4.28%)	193,140	636,620
( 7%; 2%)	20,830	48,670
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	7,540	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)	4,071,665	7,413,407
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)	530,079	197,192

	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	5,542	1,171.58	6,509,525	1,911	1,647.19
Aircraft (20%; 11%)	27	8,991.14	242,761	12	26,642.42
Watercraft (20%; 11%)	150	504.70	75,705	136	945.05
Snowmobiles (20%; 13.3%)	157	400.28	72,265	144	593.52
Furniture and Fixtures (33.3%; 13.3%)			731,678		999,140
Livestock Totals (33.3%; 8%)					
Cattle	28,038	90.82	2,546,404	24,751	246.32
Sheep	1,733	6.73	11,677	1,491	16.14
Horses	588	117.39	69,030	556	389.93
Swine	2,981	19.95	59,499	3,281	68.24
Others	0	0.00	7,494	15,240	2.41
Mining Machinery (30%; 12%)			0		0
Drilling Rigs (30%; 12%)			1,442,928		471,933
Manufacturing Machinery (30%; 12%)			932,244		0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	246	1,851.17	455,390	20	4,427.50
Agricultural Products in Storage (7%; 3.5%)			34,640		408,364
Bank Stock and Moneyed Capital (30%)			874,360		890,000
Bank Surplus (7%)			980,000		669,000
New Industrial Property (7%; 4.2%-2.8%)			0		0
Air Pollution Control Facilities (7%; 2.8%)			0		0
Business Inventories (7%; 4.2%)			3,250,096		6,313,378
Non-Fossil Energy Generation Systems (7%; NA)			0		0
Energy Conservation Investments (15%; NA)			0		0
Other Personal Property (15% to 40%; 2.8% to 16%)			501,584		10,012,497

LOCALLY ASSESSED UTILITIES	3,076,115	7,305,621
LOCALLY ASSESSED COOPERATIVES	721,435	1,837,725
DEPARTMENT ALLOCATIONS	9,198,964	24,423,316
NET PROCEEDS AND ROYALTIES	16,372,530	16,707,466
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	73,523,065	148,227,128
TOTAL TAXABLE VALUE	31,293,666	32,097,444

## GOLDEN VALLEY COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	5,433	23.68	128,703	6,038	25.70	155,206
Non-Irrigated (30%)	61,790	13.71	847,297	67,525	20.87	1,409,528
Grazing (30%)	575,151	2.75	1,585,199	569,530	2.77	1,578,426
Wild Hay (30%)	8,506	11.25	95,777	8,829	11.93	105,300
Other Agricultural Land (7% to 15%, 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%, 8.55%)	0	0.00	52,943	1,563	96.18	150,330
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Timberland (30%)	12,844	2.22	28,560	12,629	2.23	28,199
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Industrial Sites (30%, 8.55%)	0	0.00	0			50
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	67,365			68,221
New Industrial Land (7%, 2.8%)	0	0.00	0			0
City and Town Lots (30%, 8.55%)			48,309			108,638
(15%, 4.28%)			1,195			8,048
(7%, 2%)			0			150

## IMPROVEMENTS

On Agricultural Land (30%, 8.55%)	922,285	3,422,660
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Suburban Tracts (30%, 8.55%)	15,354	52,231
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Timberland (30%, 8.55%)	0	0
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Industrial Sites (30%, 8.55%)	18,692	75,672
(7%)	0	0
On Patented Mining Claims (30%, 8.55%)	0	0
On City and Town Lots (30%, 8.55%)	584,964	1,920,071
(15%, 4.28%)	23,262	121,320
(7%, 2%)	2,210	6,220
Improve Existing Improvements (6% to 24%, 2.4% to 9.5%)	0	0
Other Improvements (15%, 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%, 11%-13%)		1,786,035		3,571,127
Machinery Other Than Farm,				
Mining or Manufacturing (20%, 13%)		103,120		74,117
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%, 6%-16%)	1,115	1,129.97	837	1,846.85
Aircraft (20%, 11%)	0	0.00	1	4,000.00
Watercraft (20%, 11%)	16	1,063.31	19	1,177.63
Snowmobiles (20%, 13.3%)	0	0.00	6	475.00
Furniture and Fixtures (33.3%, 13.3%)				41,828
Livestock Totals (33.3%, 8%)				
Cattle	22,335	91.94	20,464	240.11
Sheep	4,046	11.34	4,278	32.89
Horses	386	97.81	436	354.47
Swine	823	20.69	1,071	71.58
Others	0	0.00		58,948
Mining Machinery (30%, 12%)				0
Drilling Rigs (30%, 12%)				0
Manufacturing Machinery (30%, 12%)				16,243
Mobile Homes (30%-15%-7%, 8.55%-4.28%-2%)	0	0.00	70	476,115
Agricultural Products in Storage (7%, 3.5%)				250,379
Bank Stock and Moneyed Capital (30%)				0
Bank Surplus (7%)				0
New Industrial Property (7%, 4.2%-2.8%)				0
Air Pollution Control Facilities (7%, 2.8%)				0
Business Inventories (7%, 4.2%)				175,199
Non-Fossil Energy Generation Systems (7%, NA)				0
Energy Conservation Investments (15%, NA)				0
Other Personal Property (15% to 40%, 2.8% to 16%)				233,071
LOCALLY ASSESSED UTILITIES		411,969		977,067
LOCALLY ASSESSED COOPERATIVES		14,862		37,206
DEPARTMENT ALLOCATIONS		2,571,070		6,662,889
NET PROCEEDS AND ROYALTIES		158,336		194,686
GROSS PROCEEDS		0		0
TOTAL ASSESSED VALUE		13,327,179		28,839,718
TOTAL TAXABLE VALUE		3,929,257		3,872,723

## GRANITE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	6,849	31.69	217,045	9,809	28.60	280,553
Non-Irrigated (30%)	3,369	14.50	48,866	1,676	23.43	39,268
Grazing (30%)	205,258	2.68	550,884	207,879	3.38	702,389
Wild Hay (30%)	22,472	22.72	510,714	21,043	28.60	601,868
Other Agricultural Land (7% to 15%; 2% to 4.28%)	5	10.00	50			0
Other Land:						
Suburban Tracts (30%; 8.55%)	5,248	142.61	748,468	5,310	430.29	2,284,823
(15%; 4.28%)	11	217.90	2,397	32	385.31	12,330
(7%; 2%)	1	640.00	640	1	1,600.00	1,600
Timberland (30%)	110,963	6.02	668,266	108,354	5.92	641,689
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	1,101	15.36	16,916	1,058	31.01	32,810
Patented Mining Claims (100%)	16,794	4.43	74,460	16,817	4.42	74,307
Reserved Rights of Entry (100%)	32,525	0.25	8,132	38,029	0.25	9,510
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			129,191			726,000
(15%; 4.28%)			8,255			63,790
(7%; 2%)			424			2,870

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,031,692	2,639,778
(15%; 4.28%)	847	0
(7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	1,124,962	3,996,220
(15%; 4.28%)	23,718	114,760
(7%; 2%)	2,508	8,820
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	132,062	228,204
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	113,305	199,090
On City and Town Lots (30%; 8.55%)	1,307,050	4,059,720
(15%; 4.28%)	81,604	350,010
(7%; 2%)	3,698	16,000
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			1,163,451			2,693,763
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			524,020			1,443,121

LOCALLY ASSESSED UTILITIES	408,675	1,029,926
LOCALLY ASSESSED COOPERATIVES	1,455	2,675
DEPARTMENT ALLOCATIONS	3,020,976	7,781,864
NET PROCEEDS AND ROYALTIES	0	38,711
GROSS PROCEEDS	508,250	1,119,657
TOTAL ASSESSED VALUE	19,240,337	45,983,571
TOTAL TAXABLE VALUE	5,465,997	5,291,971



## HILL COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	2,691	21.92	58,999	5,510	24.82	136,770
Non-Irrigated (30%)	1,059,727	11.65	12,352,768	1,062,620	18.86	20,038,528
Grazing (30%)	488,640	3.43	1,680,469	482,747	3.45	1,666,356
Wild Hay (30%)	3,473	14.17	49,217	3,347	14.53	48,624
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			40,293
Other Land:						
Suburban Tracts (30%; 8.55%)	497	103.23	51,308	1,828	1,400.85	2,560,757
(15%; 4.28%)	0	0.00	0	24	66.67	1,600
(7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	157	2,223.43	349,079
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			3,326,975			17,876,615
(15%; 4.28%)			108,693			339,515
(7%; 2%)			9,610			32,230

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	5,814,795	21,303,786
(15%; 4.28%)	0	228,098
(7%; 2%)	0	8,195
On Suburban Tracts (30%; 8.55%)	2,170,090	8,649,117
(15%; 4.28%)	0	30,107
(7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	7,623,046
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	20,831,401	66,462,323
(15%; 4.28%)	326,081	1,027,305
(7%; 2%)	38,441	164,663
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	568,296	1,489,181
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			14,939,870			25,584,748
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			1,521,035			778,263
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	11,506	1,220.54	14,043,620	0	0.00	16,218,606
Aircraft (20%; 11%)	51	0.00	0			724,404
Watercraft (20%; 11%)	300	0.00	0			936,853
Snowmobiles (20%; 13.3%)	183	0.00	0			0
Furniture and Fixtures (33.3%; 13.3%)			1,477,894			3,954,242
Livestock Totals (33.3%; 8%)						
Cattle	20,117	96.14	1,934,121	19,399	259.59	5,035,851
Sheep	501	8.63	4,326	812	21.64	17,570
Horses	370	119.67	44,280	492	344.61	169,550
Swine	2,578	20.73	53,463	2,453	69.07	169,422
Others	0	0.00	6,591	9,054	5.54	50,199
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			2,368,126
Manufacturing Machinery (30%; 12%)			340,394			0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	0	0.00	1,743,816			4,832,312
Agricultural Products in Storage (7%; 3.5%)			5,192,539			0
Bank Stock and Moneyed Capital (30%)			995,000			1,177,933
Bank Surplus (7%)			2,632,000			3,200,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			7,072,637			16,011,061
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			161,402			17,108,846
LOCALLY ASSESSED UTILITIES			2,514,752			2,850,127
LOCALLY ASSESSED COOPERATIVES			963,481			2,824,699
DEPARTMENT ALLOCATIONS			8,754,623			23,412,759
NET PROCEEDS AND ROYALTIES			3,512,412			5,302,952
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			115,295,399			282,804,711
TOTAL TAXABLE VALUE			30,135,654			35,688,901

## JEFFERSON COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	10,732	32.01	343,606	12,471	25.51	318,172
Non-Irrigated (30%)	27,763	17.57	487,950	24,687	16.42	405,266
Grazing (30%)	317,316	1.92	611,784	325,193	1.92	624,662
Wild Hay (30%)	12,108	16.45	199,222	10,580	19.51	206,457
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	5,463	174.40	952,787	4,283	629.91	2,697,896
(15%; 4.28%)	21	726.04	15,247	52	2,562.02	133,225
( 7%; 2%)	0	0.00	0	12	1,015.83	12,190
Timberland (30%)	42,032	2.23	94,063	37,633	1.99	74,856
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	163	128.06	20,874	81	979.38	79,330
Patented Mining Claims (100%)	39,747	4.23	168,396	98,013	1.76	172,899
Reserved Rights of Entry (100%)	18,516	0.25	4,658			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			277,445			1,311,494
(15%; 4.28%)			18,441			0
( 7%; 2%)			4,550			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,146,969	3,999,110
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	2,799,800	10,734,876
(15%; 4.28%)	93,959	778,356
( 7%; 2%)	0	75,345
On Timberland (30%; 8.55%)	147,223	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	1,011,317	3,064,650
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	91,219	680,415
On City and Town Lots (30%; 8.55%)	2,307,105	8,906,271
(15%; 4.28%)	109,973	0
( 7%; 2%)	23,159	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			1,064,905			1,914,233
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			717,205			2,030,162
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	0	0.00	4,153,867	18	351,640.17	6,329,523
Aircraft (20%; 11%)	0	0.00	0	2	1,975.00	3,950
Watercraft (20%; 11%)	0	0.00	0			107,530
Snowmobiles (20%; 13.3%)	0	0.00	0			31,133
Furniture and Fixtures (33.3%; 13.3%)			196,181			565,805
Livestock Totals (33.3%; 8%)						
Cattle	18,365	93.89	1,724,328	18,827	247.11	4,652,339
Sheep	631	11.21	7,077	651	29.41	19,148
Horses	867	111.34	96,540	828	390.04	322,950
Swine	349	25.11	8,766	440	75.06	33,026
Others	504	9.86	4,974			26,620
Mining Machinery (30%; 12%)			70,880			4,098,203
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			1,561,828			0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	559	1,724.89	964,215			2,522,012
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			212,500			96,569
Bank Surplus (7%)			312,500			313,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			885,950			1,402,379
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			869			0
Other Personal Property (15% to 40%; 2.8% to 16%)			357,468			190,353
LOCALLY ASSESSED UTILITIES			1,189,970			2,816,085
LOCALLY ASSESSED COOPERATIVES			39,176			97,129
DEPARTMENT ALLOCATIONS			5,706,390			15,368,991
NET PROCEEDS AND ROYALTIES			346,240			170,855
GROSS PROCEEDS			24,066			55,400
TOTAL ASSESSED VALUE			30,575,642			77,417,887
TOTAL TAXABLE VALUE			9,143,521			8,822,078

8,822,078

## JUDITH BASIN COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	783	40.74	31,900	126	42.70	5,380
Non-Irrigated (30%)	284,395	19.01	5,407,435	212,038	29.23	6,198,795
Grazing (30%)	470,413	5.96	2,804,380	500,654	6.18	3,095,555
Wild Hay (30%)	15,534	21.04	326,955	56,359	22.61	1,274,520
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	1,158	75.30	87,200	976	181.77	177,410
(15%; 4.28%)	9	70.00	630	14	134.29	1,880
( 7%; 2%)	0	0.00	50			125
Timberland (30%)	0	0.00	0	2,385	2.94	7,010
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	30	115.00	3,450	1	125.00	125
Patented Mining Claims (100%)	5,076	3.52	17,900	5,076	3.53	17,900
Reserved Rights of Entry (100%)	71,151	0.33	23,974	66,617	0.36	23,885
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			211,920			763,490
(15%; 4.28%)			4,300			22,060
( 7%; 2%)			130			750

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,392,939	9,374,429
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	211,665	834,550
(15%; 4.28%)	6,240	28,770
( 7%; 2%)	2,480	12,350
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	104,820	442,252
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	10,550	34,309
On City and Town Lots (30%; 8.55%)	1,370,295	4,433,449
(15%; 4.28%)	55,270	185,206
( 7%; 2%)	2,640	6,930
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			4,842,370			8,215,792
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			492,648			217,827
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	3,067	1,026.77	3,149,130	5,898	858.47	5,063,233
Aircraft (20%; 11%)	9	7,350.55	66,155	9	16,238.89	146,150
Watercraft (20%; 11%)	79	551.83	43,595	81	1,005.62	81,455
Snowmobiles (20%; 13.3%)	71	491.83	34,920	44	778.39	34,249
Furniture and Fixtures (33.3%; 13.3%)			147,596			261,486
Livestock Totals (33.3%; 8%)						
Cattle	48,340	93.30	4,510,494	46,469	251.28	11,676,612
Sheep	4,848	11.12	53,937	4,829	24.99	120,656
Horses	932	104.90	97,770	988	361.49	357,150
Swine	1,299	20.89	27,141	826	70.91	58,575
Others	0	0.00	34,872			74,166
Mining Machinery (30%; 12%)			64,485			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			38,779			78,711
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	186	1,787.08	332,397	183	5,318.43	973,272
Agricultural Products in Storage (7%; 3.5%)			335,752			1,306,356
Bank Stock and Moneyed Capital (30%)			469,534			657,000
Bank Surplus (7%)			300,000			300,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			423,231			720,238
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			32,661			1,023,239
LOCALLY ASSESSED UTILITIES			454,030			889,597
LOCALLY ASSESSED COOPERATIVES			28,753			76,848
DEPARTMENT ALLOCATIONS			4,042,924			11,039,156
NET PROCEEDS AND ROYALTIES			14,190			25,444
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			34,114,487			70,338,342
TOTAL TAXABLE VALUE			9,553,616			9,504,638



## LAKE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	89,262	20.59	1,838,278	102,993	21.81	2,246,102
Non Irrigated (30%)	11,496	25.94	1,076,666	14,481	46.06	667,042
Grazing (30%)	167,403	5.84	978,192	167,803	6.46	1,083,594
Wild Hay (30%)	1,658	17.07	28,314	11,846	17.55	207,896
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	717	34	1,165.85	39,639
Other Land						
Suburban Tracts (30%; 8.55%)	27,967	270.54	7,566,439	24,126	2,781.06	67,095,835
(15%; 4.28%)	0	0.00	47,561	227	2,988.52	678,395
( 7%; 2%)	0	0.00	2,638			19,635
Timberland (30%)	104,927	8.64	907,201	106,261	8.73	928,042
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	304			0
Industrial Sites (30%; 8.55%)	126	197.03	24,826	135	1,582.74	213,670
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			15
New Industrial Land (7%; 2.8%)	0	0.00	1,004	14	756.00	10,584
City and Town Lots (30%; 8.55%)			861,273			5,441,028
(15%; 4.28%)			41,695			314,466
( 7%; 2%)			630			4,357

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,775,420	15,846,776
(15%; 4.28%)	84,708	318,069
( 7%; 2%)	1,890	0
On Suburban Tracts (30%; 8.55%)	14,894,803	50,626,311
(15%; 4.28%)	292,764	1,011,559
( 7%; 2%)	36,106	82,911
On Timberland (30%; 8.55%)	0	106,703
(15%; 4.28%)	0	12,631
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	570,760	1,178,644
( 7%)	11,908	49,019
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	7,429,288	24,327,887
(15%; 4.28%)	148,663	1,413,862
( 7%; 2%)	12,330	35,870
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		1,620,219		8,647,042
Machinery Other Than Farm,				
Mining or Manufacturing (20%; 13%)		2,091,254		3,944,301
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6% to 16%)	44	84,519.79	61	26,408.03
Aircraft (20%; 11%)	0	0.00	22	18,110.55
Watercraft (20%; 11%)	0	0.00	3,189	846.69
Snowmobiles (20%; 13.3%)	0	0.00	175	278.37
Furniture and Fixtures (33.3%; 13.3%)				
Livestock Totals (33.3%; 8%)		1,076,598		2,873,387
Cattle	50,422	95.43	43,002	255.14
Sheep	1,890	7.58	2,016	22.75
Horses	2,110	110.53	2,052	370.71
Swine	2,161	22.54	3,194	69.89
Others	29,986	1.46	32,976	7.29
Mining Machinery (30%; 12%)		1,811,988		240,533
Drilling Rigs (30%; 12%)		1,626		0
Manufacturing Machinery (30%; 12%)		0		0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	1,120	1,691.93	1,208	4,367.97
Agricultural Products in Storage (7%; 3.5%)		1,047,557		2,751,069
Bank Stock and Moneyed Capital (30%)		1,894,972		5,276,511
Bank Surplus (7%)		217,269		82,433
New Industrial Property (7%; 4.2%-2.8%)		306,590		380,000
Air Pollution Control Facilities (7%; 2.8%)		1,204,865		1,386,000
Business Inventories (7%; 4.2%)		0		0
Non-Fossil Energy Generation Systems (7%; NA)		0		0
Energy Conservation Investments (15%; NA)		6,697,391		13,331,439
Other Personal Property (15% to 40%; 2.8% to 16%)		0		0
		287,699		2,776,560

## LOCALLY ASSESSED UTILITIES

## LOCALLY ASSESSED COOPERATIVES

## DEPARTMENT ALLOCATIONS

## NET PROCEEDS AND ROYALTIES

## GROSS PROCEEDS

## TOTAL ASSESSED VALUE

## TOTAL TAXABLE VALUE

7,343,076	20,621,165
8,269	39,131
3,598,052	10,737,237
0	0
0	0
88,760,969	277,033,664
23,087,408	26,401,591

## LEWIS &amp; CLARK COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	39,801	25.81	1,027,469	39,585	26.07	1,031,983
Non-Irrigated (30%)	33,176	21.68	719,480	32,608	21.65	705,905
Grazing (30%)	725,449	3.96	2,877,595	741,405	4.08	3,023,827
Wild Hay (30%)	17,658	17.51	309,235	18,359	17.22	316,055
Other Agricultural Land (7% to 15%; 2% to 4.28%)	71	0.00	0	23	1,695.87	39,005
Other Land:						
Suburban Tracts (30%; 8.55%)	20,626	87.81	1,811,350	28,389	464.47	13,185,925
(15%; 4.28%)	0	0.00	0	153	468.53	71,685
( 7%; 2%)	0	0.00	0	10	1,252.50	12,525
Timberland (30%)	128,912	4.53	584,515	130,154	4.60	598,465
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	234	117.50	27,495	151	1,626.94	245,668
Patented Mining Claims (100%)	21,022	4.05	85,143	33,547	2.66	89,079
Reserved Rights of Entry (100%)	33,740	0.32	10,879	30,448	0.31	9,289
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			8,275,570			32,152,407
(15%; 4.28%)			0			584,800
( 7%; 2%)			0			79,970

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,440,305	10,294,281
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	9,900,998	67,583,346
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	158,323	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	815,520	2,468,555
( 7%)	0	8,892,270
On Patented Mining Claims (30%; 8.55%)	111,875	0
On City and Town Lots (30%; 8.55%)	63,119,704	191,271,899
(15%; 4.28%)	1,403,395	4,147,539
( 7%; 2%)	221,285	743,638
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	46,065
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		1,961,236		4,163,937
Machinery Other Than Farm,				
Mining or Manufacturing (20%; 13%)		1,598,934		1,217,386
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	42,098	828.07	77	811,003.71
Aircraft (20%; 11%)	67	9,060.02	55	15,196.00
Watercraft (20%; 11%)	1,952	1,013.27	449	1,235.53
Snowmobiles (20%; 13.3%)	28	280.64		554,754
Furniture and Fixtures (33.3%; 13.3%)				250
Livestock Totals (33.3%; 8%)				11,582,658
Cattle	37,015	90.07	31,480	244.52
Sheep	9,265	11.01	8,180	32.19
Horses	1,668	108.48	1,551	368.21
Swine	883	22.06	1,014	71.15
Others	2,314	11.47	1,587	45.18
Mining Machinery (30%; 12%)				71,706
Drilling Rigs (30%; 12%)				0
Manufacturing Machinery (30%; 12%)				0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	1,772	2,536.19	1,866	2,971,320
Agricultural Products in Storage (7%; 3.5%)				11,421,565
Bank Stock and Moneyed Capital (30%)				54,501
Bank Surplus (7%)				2,179,373
New Industrial Property (7%; 4.2%-2.8%)				5,910,000
Air Pollution Control Facilities (7%; 2.8%)				0
Business Inventories (7%; 4.2%)				0
Non-Fossil Energy Generation Systems (7%; NA)				45,032,657
Energy Conservation Investments (15%; NA)				0
Other Personal Property (15% to 40%; 2.8% to 16%)				0

LOCALLY ASSESSED UTILITIES	8,830,899	22,609,692
LOCALLY ASSESSED COOPERATIVES	10,374	20,878
DEPARTMENT ALLOCATIONS	13,005,175	39,575,512
NET PROCEEDS AND ROYALTIES	0	0
GROSS PROCEEDS		265
TOTAL ASSESSED VALUE	198,738,385	560,993,089
TOTAL TAXABLE VALUE	50,929,643	53,575,890

## LIBERTY COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	965	21.13	20,394	1,049	19.90	20,878
Non-Irrigated (30%)	537,562	13.74	7,389,897	534,172	20.32	10,852,468
Grazing (30%)	256,601	3.92	1,007,264	263,406	4.00	1,054,565
Wild Hay (30%)	2,740	9.83	26,938	2,622	17.50	45,877
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	35	93.05	3,257	57	73.98	4,217
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	4	1,247.75	4,991
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			192,302			2,124
(15%; 4.28%)			7,775			28,276
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,846,034	16,249,614
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	18,855	117,797
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	389,995	494,491
( 7%)	44,685	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	1,670,070	8,669,814
(15%; 4.28%)	22,165	95,119
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			7,563,390			11,092,909
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			505,465			854,090
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	0	0.00	3,138,625	0	0.00	4,906,938
Aircraft (20%; 11%)	31	5,211.12	161,545			191,215
Watercraft (20%; 11%)	148	569.25	84,250			93,015
Snowmobiles (20%; 13.3%)	0	0.00	0			0
Furniture and Fixtures (33.3%; 13.3%)			121,861			239,163
Livestock Totals (33.3%; 8%)						
Cattle	9,805	101.77	997,944	8,814	146.61	1,292,253
Sheep	11	14.18	156	17	42.82	728
Horses	164	112.68	18,480	124	439.76	54,530
Swine	1,097	21.61	23,715	1,996	71.33	142,382
Others	0	0.00	4,998	833	33.00	27,489
Mining Machinery (30%; 12%)			4,881			0
Drilling Rigs (30%; 12%)			392,207			0
Manufacturing Machinery (30%; 12%)			0			419,221
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	148	2,481.82	367,310			940,672
Agricultural Products in Storage (7%; 3.5%)			1,755,315			4,294,820
Bank Stock and Moneyed Capital (30%)			230,000			224,000
Bank Surplus (7%)			400,000			525,000
New Industrial Property (7%; 4.2%-2.8%)			56,652			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			1,684,627			2,759,226
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			41,003			169,048

LOCALLY ASSESSED UTILITIES	675,420	1,739,331
LOCALLY ASSESSED COOPERATIVES	66,519	5,652
DEPARTMENT ALLOCATIONS	2,818,182	7,759,368
NET PROCEEDS AND ROYALTIES	3,332,476	3,466,570
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	38,084,652	78,837,851
TOTAL TAXABLE VALUE	11,540,391	12,852,462

## LINCOLN COUNTY

## REAL PROPERTY

LAND	- 1977 -			- 1978 -		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	4,565	13.92	63,565	4,670	14.91	69,632
Non-Irrigated (30%)	323	7.82	2,526	568	19.14	10,873
Grazing (30%)	35,630	5.08	181,221	39,392	4.48	176,361
Wild Hay (30%)	5,720	18.48	105,721	5,853	18.48	108,161
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	17,604	148.05	2,606,330	13,719	2,099.20	28,798,935
(15%; 4.28%)	164	153.39	25,156	138	8,362.83	1,154,070
(7%; 2%)	0	0.00	4,159	7	7,735.71	54,150
Timberland (30%)	427,340	10.65	4,555,438	427,500	10.37	4,432,822
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	862	294.26	253,656	600	2,563.55	1,538,127
Patented Mining Claims (100%)	5,137	3.32	17,057	4,769	3.55	16,928
Reserved Rights of Entry (100%)	3,703	0.50	1,876	3,822	0.49	1,876
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			3,261,012			9,732,642
(15%; 4.28%)			112,536			0
(7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,296,454	5,950,556
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	4,678,042	32,669,768
(15%; 4.28%)	102,085	2,539,449
(7%; 2%)	32,876	125,549
On Timberland (30%; 8.55%)	201,449	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	3,407,155	8,987,223
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	11,485,457	27,077,092
(15%; 4.28%)	538,000	0
(7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		449,600		1,170,859
Machinery Other Than Farm,				
Mining or Manufacturing (20%; 13%)		5,266,419		8,655,646
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	1,114	13,591.81	15,141,287	0
Aircraft (20%; 11%)	21	11,801.52	247,832	121,400
Watercraft (20%; 11%)	790	383.79	303,199	4,770
Snowmobiles (20%; 13.3%)	220	359.38	79,065	28,538,288
Furniture and Fixtures (33.3%; 13.3%)			802,348	2,793,724
Livestock Totals (33.3%; 8%)				
Cattle	5,947	97.67	5,482	253.99
Sheep	139	11.35	153	35.12
Horses	784	107.39	722	349.79
Swine	16	104.81	87	81.02
Others	0	0.00	1,455	6.01
Mining Machinery (30%; 12%)				8,739
Drilling Rigs (30%; 12%)				1,382,864
Manufacturing Machinery (30%; 12%)				0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	1,083	1,551.48	2,477,428	10,023,154
Agricultural Products in Storage (7%; 3.5%)			1,680,254	5,643,055
Bank Stock and Moneyed Capital (30%)			0	0
Bank Surplus (7%)			100,255	385,000
New Industrial Property (7%; 4.2%-2.8%)			862,727	965,844
Air Pollution Control Facilities (7%; 2.8%)			0	0
Business Inventories (7%; 4.2%)			1,720,180	4,300,458
Non-Fossil Energy Generation Systems (7%; NA)			6,627,307	17,722,880
Energy Conservation Investments (15%; NA)			0	0
Other Personal Property (15% to 40%; 2.8% to 16%)			0	0
			113,505	4,353,655
LOCALLY ASSESSED UTILITIES			6,243,081	14,376,948
LOCALLY ASSESSED COOPERATIVES			262,789	737,219
DEPARTMENT ALLOCATIONS			5,001,307	13,917,923
NET PROCEEDS AND ROYALTIES			386,823	2,373,488
GROSS PROCEEDS			0	0
TOTAL ASSESSED VALUE			82,749,617	241,194,607
TOTAL TAXABLE VALUE			20,976,978	26,104,221

## MADISON COUNTY

## REAL PROPERTY

## LAND

	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	74,866	27.84	2,084,731	78,289	37.16	2,908,934
Non-Irrigated (30%)	20,638	15.32	316,354	20,356	26.61	541,728
Grazing (30%)	867,396	3.18	2,763,190	867,311	3.45	2,995,568
Wild Hay (30%)	18,603	17.84	332,054	43,227	13.74	593,940
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0	35	12.37	433
Other Land						
Suburban Tracts (30%; 8.55%)	18,664	181.87	3,394,475	17,002	538.90	9,162,332
(15%; 4.28%)	51	114.94	5,862	88	719.85	63,347
( 7%; 2%)	0	0.00	0	2	1,093.50	2,187
Timberland (30%)	58,769	2.71	159,353	34,113	2.73	92,963
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	9	591.11	5,320
Patented Mining Claims (100%)	21,317	4.49	95,859	21,317	4.50	95,884
Reserved Rights of Entry (100%)	3,315	2.50	8,296	33,157	0.25	8,296
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			287,540			2,982,433
(15%; 4.28%)			20,333			191,683
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,674,335	8,960,286
(15%; 4.28%)	12,826	50,233
( 7%; 2%)	0	13,296
On Suburban Tracts (30%; 8.55%)	4,797,484	10,688,457
(15%; 4.28%)	34,488	201,139
( 7%; 2%)	0	350
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	16,840
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	31,030	90,810
On City and Town Lots (30%; 8.55%)	5,069,309	21,440,583
(15%; 4.28%)	206,886	843,450
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			4,732,944			9,060,490
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			1,373,307			614,974
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	4,535	954.86	4,330,313	4,258	1,520.28	6,473,338
Aircraft (20%; 11%)	10	9,763.00	97,630	11	24,048.18	264,530
Watercraft (20%; 11%)	174	150.17	26,130	165	636.93	105,093
Snowmobiles (20%; 13.3%)	114	344.51	39,275	101	438.12	44,250
Furniture and Fixtures (33.3%; 13.3%)			563,393			914,534
Livestock Totals (33.3%; 8%)						
Cattle	74,499	92.07	6,859,692	69,824	244.15	17,047,440
Sheep	9,434	9.23	87,153	11,724	30.07	352,549
Horses	1,626	98.29	159,825	1,592	366.24	583,050
Swine	1,217	22.29	27,132	1,251	72.07	90,159
Others	2,016	9.39	18,948	2,518	31.14	78,398
Mining Machinery (30%; 12%)			818,306			1,659,965
Drilling Rigs (30%; 12%)			7,270			0
Manufacturing Machinery (30%; 12%)			0			367,476
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	375	1,849.70	693,638	408	4,686.35	1,912,030
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			233,000			330,988
Bank Surplus (7%)			555,000			555,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			944,895			1,851,635
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			1,970			1,997,103

LOCALLY ASSESSED UTILITIES	1,631,097	4,122,344
LOCALLY ASSESSED COOPERATIVES	61,431	146,118
DEPARTMENT ALLOCATIONS	2,694,233	7,632,937
NET PROCEEDS AND ROYALTIES	1,828,253	1,978,660
GROSS PROCEEDS	8,108	22,332
TOTAL ASSESSED VALUE	50,087,348	120,155,885
TOTAL TAXABLE VALUE	15,255,326	14,730,846



## McCONE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land.						
Irrigated (30%)	2,733	23.01	62,905	4,126	21.39	88,250
Non-Irrigated (30%)	433,920	8.94	3,881,085	472,267	17.25	8,148,240
Grazing (30%)	892,416	2.88	2,574,415	852,991	2.84	2,422,970
Wild Hay (30%)	6,882	5.26	36,255	5,737	15.35	88,050
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land.						
Suburban Tracts (30%; 8.55%)	167	107.12	17,890	174	197.59	34,380
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			0
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	332,946	0.23	79,091	332,946	0.24	79,092
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			242,420			882,040
(15%; 4.28%)			5,030			22,830
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,341,929	10,660,530
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	256,340	795,170
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	285,590	424,100
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	1,762,130	5,527,905
(15%; 4.28%)	28,700	92,620
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			8,530,365			15,288,623
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			104,675			74,620
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	2	52,435.00	3,904,870	2,052	1,878.02	3,853,692
Aircraft (20%; 11%)	35	5,036.14	176,265	34	10,483.09	356,425
Watercraft (20%; 11%)	119	829.70	98,735	91	1,375.88	125,205
Snowmobiles (20%; 13.3%)	6	283.33	1,700	142	562.41	79,862
Furniture and Fixtures (33.3%; 13.3%)			93,984			242,179
Livestock Totals (33.3%; 8%)						
Cattle	33,957	96.67	3,282,885	31,906	257.96	8,230,603
Sheep	9,920	9.95	98,793	13,206	31.78	419,702
Horses	961	90.03	86,520	843	311.09	262,250
Swine	1,518	22.54	34,221	1,309	74.73	97,825
Others	207	7.36	1,524	263	44.87	11,800
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			382,458
Manufacturing Machinery (30%; 12%)			0			26,503
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	190	2,177.31	413,690	198	5,073.99	1,004,650
Agricultural Products in Storage (7%; 3.5%)			1,301,525			2,827,609
Bank Stock and Moneyed Capital (30%)			123,000			441,000
Bank Surplus (7%)			340,000			441,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			714,114			2,110,386
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			42,774			1,506,569

LOCALLY ASSESSED UTILITIES	22,689	49,129
LOCALLY ASSESSED COOPERATIVES	365,743	556,942
DEPARTMENT ALLOCATIONS	2,809,689	7,408,004
NET PROCEEDS AND ROYALTIES	2,186,011	1,774,228
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	37,307,552	76,837,441
TOTAL TAXABLE VALUE	10,519,538	10,839,873

## MEAGHER COUNTY

## REAL PROPERTY

## LAND

	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	21,509	21.36	459,550	22,951	19.29	442,629
Non-Irrigated (30%)	17,800	15.19	270,547	24,698	26.67	658,688
Grazing (30%)	823,212	3.41	2,813,344	817,992	3.47	2,836,445
Wild Hay (30%)	34,650	17.87	619,526	33,240	17.78	590,842
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	1,633	165.54	270,328	1,912	377.39	721,577
(15%; 4.28%)	0	0.00	0	2	1,002.00	2,004
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	89,021	2.27	202,121	88,552	2.27	200,690
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	53	49.73	2,636	26	745.19	19,375
Patented Mining Claims (100%)	3,665	3.67	13,461	3,792	3.65	13,854
Reserved Rights of Entry (100%)	138,218	0.12	16,756	152,564	0.13	19,866
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			271,878			1,037,089
(15%; 4.28%)			18,062			50,609
( 7%; 2%)			0			3,415

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,196,221	3,294,421
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	382,118	1,062,833
(15%; 4.28%)	0	40,199
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	81,066	242,948
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	4,924	8,828
On City and Town Lots (30%; 8.55%)	1,509,653	4,794,418
(15%; 4.28%)	110,696	297,981
( 7%; 2%)	4,761	11,733
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	15,283
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		1,304,254			2,574,643
Machinery Other Than Farm,					
Mining or Manufacturing (20%; 13%)		559,274			938,602
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	1,836	989.52	1,816,768	1,572	1,533.00
Aircraft (20%; 11%)	7	3,239.57	22,677	8	4,565.63
Watercraft (20%; 11%)	68	389.70	26,500	64	766.13
Snowmobiles (20%; 13.3%)	124	298.62	37,030	112	629.62
Furniture and Fixtures (33.3%; 13.3%)			107,860		
Livestock Totals (33.3%; 8%)					
Cattle	41,144	90.12	3,708,249	45,891	239.98
Sheep	8,699	8.38	72,909	6,154	22.74
Horses	810	88.68	71,835	811	349.20
Swine	770	19.71	15,180	1,719	66.15
Others	6,957	2.85	19,888	14,638	5.41
Mining Machinery (30%; 12%)			3,430		
Drilling Rigs (30%; 12%)			0		
Manufacturing Machinery (30%; 12%)			192,965		
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	166	1,923.39	319,284	176	4,663.61
Agricultural Products in Storage (7%; 3.5%)			0		
Bank Stock and Moneyed Capital (30%)			136,276		
Bank Surplus (7%)			200,000		
New Industrial Property (7%; 4.2%-2.8%)			0		
Air Pollution Control Facilities (7%; 2.8%)			0		
Business Inventories (7%; 4.2%)			1,000,975		
Non-Fossil Energy Generation Systems (7%; NA)			0		
Energy Conservation Investments (15%; NA)			0		
Other Personal Property (15% to 40%; 2.8% to 16%)			28,115		

LOCALLY ASSESSED UTILITIES	163,672	346,804
LOCALLY ASSESSED COOPERATIVES	860	2,250
DEPARTMENT ALLOCATIONS	1,084,299	2,696,390
NET PROCEEDS AND ROYALTIES	4,720	328
GROSS PROCEEDS	26,087	149,987
TOTAL ASSESSED VALUE	19,260,755	42,274,586
TOTAL TAXABLE VALUE	5,313,839	5,007,282

## MINERAL COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	1,174	25.13	29,513	2,023	34.43	69,653
Non-Irrigated (30%)	3,497	19.63	68,679	506	40.04	20,261
Grazing (30%)	7,898	3.39	26,825	6,797	6.40	43,496
Wild Hay (30%)	0	0.00	0	2,210	26.84	59,318
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	1,400	268.24	375,542	3,241	1,245.10	4,035,356
(15%; 4.28%)	20	296.25	5,925	11	2,534.91	27,884
( 7%; 2%)	8	208.75	1,670	8	1,125.63	9,005
Timberland (30%)	80,521	7.91	637,123	90,436	8.54	772,605
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	1,031	2.95	3,051	122	4,412.90	538,374
Patented Mining Claims (100%)	6,210	1.83	11,411	3,139	4.06	12,750
Reserved Rights of Entry (100%)	1,573	1.00	1,573			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			244,267			1,661,235
(15%; 4.28%)			8,215			71,609
( 7%; 2%)			810			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	407,018	23,856
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	613,618	6,247,612
(15%; 4.28%)	0	75,377
( 7%; 2%)	1,500	7,290
On Timberland (30%; 8.55%)	34,570	0
(15%; 4.28%)	2,700	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	306,050	2,281,115
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	11,876	793
On City and Town Lots (30%; 8.55%)	1,679,333	5,272,985
(15%; 4.28%)	81,570	217,127
( 7%; 2%)	6,990	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			175,909			197,327
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			868,709			2,368,567
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	3,194	1,010.36	3,227,113	1,947	1,406.02	2,737,514
Aircraft (20%; 11%)	3	4,383.33	13,150	3	8,336.33	25,009
Watercraft (20%; 11%)	111	511.17	56,740	98	928.10	90,954
Snowmobiles (20%; 13.3%)	91	284.04	25,848	40	252.73	10,109
Furniture and Fixtures (33.3%; 13.3%)			155,439			433,709
Livestock Totals (33.3%; 8%)						
Cattle	1,160	93.33	108,274	794	252.20	200,248
Sheep	161	7.86	1,266	39	28.10	1,096
Horses	223	105.53	23,535	180	359.17	64,650
Swine	231	18.85	4,356	6	61.00	366
Others	0	0.00	4,810			27,259
Mining Machinery (30%; 12%)			141,360			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			812,994			2,850,645
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	377	1,829.92	689,880	416	4,517.37	1,879,225
Agricultural Products in Storage (7%; 3.5%)			0			890
Bank Stock and Moneyed Capital (30%)			0			66,000
Bank Surplus (7%)			216,000			275,000
New Industrial Property (7%; 4.2%-2.8%)			0			11,348
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			2,578,939			3,919,892
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			80			0
Other Personal Property (15% to 40%; 2.8% to 16%)			174,364			734,968

## LOCALLY ASSESSED UTILITIES

649,030 893,620

## LOCALLY ASSESSED COOPERATIVES

3,280 5,475

## DEPARTMENT ALLOCATIONS

2,897,559 7,300,415

## NET PROCEEDS AND ROYALTIES

0 0

## GROSS PROCEEDS

0 0

## TOTAL ASSESSED VALUE

17,388,464 45,541,987

## TOTAL TAXABLE VALUE

4,334,540 4,785,040

## MISSOULA COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	15,316	36.95	565,985	24,351	36.40	886,296
Non-Irrigated (30%)	8,731	21.55	188,185	8,091	23.02	186,271
Grazing (30%)	336,857	5.10	1,719,117	287,756	8.91	2,563,420
Wald Hay (30%)	13,118	23.86	313,112	12,739	18.33	233,469
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			11,485
Other Land:						
Suburban Tracts (30%; 8.55%)	0	0.00	8,602,755	125,955	575.69	72,511,547
(15%; 4.28%)	0	0.00	0	23	29,257.91	672,932
( 7%; 2%)	0	0.00	0			133,139
Timberland (30%)	414,399	7.26	3,008,802	356,292	28.71	10,228,034
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	1,775	615.06	1,091,745	2,561	3,143.29	8,049,961
Patented Mining Claims (100%)	2,211	5.54	12,250			0
Reserved Rights of Entry (100%)	28,106	0.87	24,693	28,106	1.87	52,656
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			24,105,014			228,658,507
(15%; 4.28%)			592,250			6,884,420
( 7%; 2%)			60,050			234,939

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,882,856	4,525,976
(15%; 4.28%)	0	18,145
( 7%; 2%)	0	44,520
On Suburban Tracts (30%; 8.55%)	12,755,405	75,882,769
(15%; 4.28%)	0	562,962
( 7%; 2%)	0	215,651
On Timberland (30%; 8.55%)	0	107,718
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	4,161,116	15,644,317
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	7,450	0
On City and Town Lots (30%; 8.55%)	109,733,573	390,978,562
(15%; 4.28%)	2,827,035	8,037,427
( 7%; 2%)	278,545	1,110,635
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		618,216			512,036
Machinery Other Than Farm,					
Mining or Manufacturing (20%; 13%)		5,160,093			8,676,691
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	73,785	732.34	54,036,180	81,167	1,072.86
Aircraft (20%; 11%)	71	14,420.84	1,023,880	77	38,042.86
Watercraft (20%; 11%)	2,889	419.86	1,213,001	3,211	466.19
Snowmobiles (20%; 13.3%)	1,720	323.27	556,040	698	766.08
Furniture and Fixtures (33.3%; 13.3%)			5,826,667		17,068,462
Livestock Totals (33.3%; 8%)					
Cattle	11,079	95.14	1,054,125	6,015	253.26
Sheep	179	9.20	1,647	152	31.03
Horses	822	93.74	77,055	488	335.45
Swine	33	15.00	495	51	74.22
Others	0	0.00	7,433		41,170
Mining Machinery (30%; 12%)			250		0
Drilling Rigs (30%; 12%)			115,569		0
Manufacturing Machinery (30%; 12%)			20,373,110		65,218,504
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	4,454	1,997.84	8,898,418	4,694	5,544.81
Agricultural Products in Storage (7%; 3.5%)			70,928		1,115
Bank Stock and Moneyed Capital (30%)			2,865,000		2,942,000
Bank Surplus (7%)			6,659,000		8,437,000
New Industrial Property (7%; 4.2%-2.8%)			11,195,285		0
Air Pollution Control Facilities (7%; 2.8%)			60,000		11,508,695
Business Inventories (7%; 4.2%)			33,973,874		68,270,532
Non-Fossil Energy Generation Systems (7%; NA)			0		0
Energy Conservation Investments (15%; NA)			0		0
Other Personal Property (15% to 40%; 2.8% to 16%)			1,276,336		13,128,684

LOCALLY ASSESSED UTILITIES	7,688,541	20,613,636
LOCALLY ASSESSED COOPERATIVES	487,207	1,052,945
DEPARTMENT ALLOCATIONS	18,215,108	54,999,423
NET PROCEEDS AND ROYALTIES	0	0
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	353,383,396	1,223,890,007
TOTAL TAXABLE VALUE	87,901,409	115,362,499



## MUSSELSHELL COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	8,798	36.53	321,421	10,984	34.64	380,518
Non-Irrigated (30%)	52,262	14.77	772,309	63,095	21.55	1,359,433
Grazing (30%)	783,930	3.13	2,455,670	779,946	3.14	2,452,023
Wild Hay (30%)	833	6.65	5,546	2,820	12.33	34,780
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	39,247	43.98	1,726,134	24,288	38.87	944,168
(15%; 4.28%)	9	20.33	183			2,010
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	117,699	2.63	310,580	121,313	2.80	339,876
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	62	70.19	4,352			0
Patented Mining Claims (100%)	401	18.98	7,612	241	24.95	6,012
Reserved Rights of Entry (100%)	0	0.00	211,423			115,686
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			308,860			1,590,476
(15%; 4.28%)			13,295			52,416
( 7%; 2%)			719			600

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,893,283	4,946,910
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	220,307	3,030,327
(15%; 4.28%)	8,755	35,433
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	4,992	0
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	3,029,649	10,092,773
(15%; 4.28%)	122,823	375,172
( 7%; 2%)	13,025	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			2,006,219			3,865,397
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			806,244			648,718
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	4,542	951.92	4,323,626	0	0.00	5,825,140
Aircraft (20%; 11%)	11	0.00	0	9	20,055.56	180,500
Watercraft (20%; 11%)	106	4.24	450	10	410.20	4,102
Snowmobiles (20%; 13.3%)	31	0.00	0			0
Furniture and Fixtures (33.3%; 13.3%)			233,417			445,227
Livestock Totals (33.3%; 8%)						
Cattle	34,089	91.93	3,134,094	26,092	247.90	6,468,217
Sheep	7,602	8.62	65,551	6,810	28.29	192,646
Horses	768	135.41	104,000	755	401.79	303,350
Swine	1,711	22.15	37,908	639	81.74	52,229
Others	0	0.00	10,080			30,779
Mining Machinery (30%; 12%)			37,250			0
Drilling Rigs (30%; 12%)			1,226,538			3,373,327
Manufacturing Machinery (30%; 12%)			19,160			162,228
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	3	58,547.66	775,643			1,856,686
Agricultural Products in Storage (7%; 3.5%)			167,724			130,010
Bank Stock and Moneyed Capital (30%)			152,466			158,148
Bank Surplus (7%)			455,000			586,000
New Industrial Property (7%; 4.2%-2.8%)			1,480,895			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			1,362,627			1,682,937
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			190,922			516,740
LOCALLY ASSESSED UTILITIES			489,284			879,747
LOCALLY ASSESSED COOPERATIVES			66,987			68,836
DEPARTMENT ALLOCATIONS			2,295,151			6,097,050
NET PROCEEDS AND ROYALTIES			8,168,220			6,532,203
GROSS PROCEEDS			151,960			159,435
TOTAL ASSESSED VALUE			39,192,354			65,978,265
TOTAL TAXABLE VALUE			16,254,722			13,470,069

## PARK COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	44,297	29.50	1,307,460	47,506	26.61	1,264,072
Non-Irrigated (30%)	47,142	18.64	878,857	38,012	28.06	1,066,591
Grazing (30%)	628,572	3.73	2,350,780	630,127	3.96	2,492,775
Wild Hay (30%)	16,151	18.51	298,975	9,054	22.60	204,649
Other Agricultural Land (7% to 15%; 2% to 4.28%)	30	52.00	1,560			3,310
Other Land						
Suburban Tracts (30%; 8.55%)	9,702	170.40	1,653,250	7,372	991.14	7,306,688
(15%; 4.28%)	967	28.19	27,260	161	929.79	149,696
( 7%; 2%)	0	0.00	0			14,870
Timberland (30%)	83,166	3.59	298,572	74,518	3.50	261,105
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	419	243.96	102,220		2,017.28	163,400
Patented Mining Claims (100%)	6,262	4.52	28,332	6,280	4.40	27,633
Reserved Rights of Entry (100%)	26,307	0.25	6,630	26,475	0.25	6,589
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			2,562,994			10,563,551
(15%; 4.28%)			141,460			640,491
( 7%; 2%)			4,980			17,750

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,137,309	10,232,157
(15%; 4.28%)	12,410	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	4,581,741	14,187,806
(15%; 4.28%)	74,750	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	2,819,991
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	610,080	662,189
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	21,680	0
On City and Town Lots (30%; 8.55%)	11,761,353	43,846,189
(15%; 4.28%)	603,103	0
( 7%; 2%)	21,520	108,630
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	15,070	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			2,593,515			4,303,751
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			366,244			1,266,450
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	4	83,123.75	7,932,495	4	3,194,907.00	12,779,628
Aircraft (20%; 11%)	16	7,940.31	127,045	11	14,437.00	158,807
Watercraft (20%; 11%)	225	450.57	101,380	233	733.06	170,802
Snowmobiles (20%; 13.3%)	46	250.43	11,520	50	403.20	20,160
Furniture and Fixtures (33.3%; 13.3%)			876,105			2,226,507
Livestock Totals (33.3%; 8%)						
Cattle	38,495	96.78	3,725,807	35,119	253.99	8,919,890
Sheep	1,887	10.83	20,454	3,215	28.83	92,692
Horses	1,741	102.44	178,351	1,640	359.79	590,050
Swine	1,277	21.51	27,471	1,374	69.85	95,974
Others	0	0.00	22,443	31,361	4.83	151,336
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			37,100
Manufacturing Machinery (30%; 12%)			170,210			321,948
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	590	2,126.09	1,254,396	680	5,393.75	3,667,752
Agricultural Products in Storage (7%; 3.5%)			0			266,308
Bank Stock and Moneyed Capital (30%)			0			34,525
Bank Surplus (7%)			0			1,883,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			3,836,590			6,860,900
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			392,621			996,049

LOCALLY ASSESSED UTILITIES	3,972,830	9,659,888
LOCALLY ASSESSED COOPERATIVES	178,080	532,827
DEPARTMENT ALLOCATIONS	5,225,752	14,520,599
NET PROCEEDS AND ROYALTIES	0	0
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	61,515,655	165,597,075
TOTAL TAXABLE VALUE	16,469,741	16,428,153

# PETROLEUM COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	10,726	16.83	180,563	3,872	26.53	102,725
Non-Irrigated (30%)	12,630	12.26	154,906	21,958	13.21	289,987
Grazing (30%)	570,292	2.81	1,605,731	566,074	2.90	1,641,429
Wild Hay (30%)	1,549	9.87	11,943	5,613	27.61	154,954
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			0
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	2,859			2,963
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			23,015			54,939
(15%; 4.28%)			32			0
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	545,356	2,076,462
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	23,701
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	210,334	990,969
(15%; 4.28%)	2,812	0
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		1,169,568		1,938,786
Machinery Other Than Farm,				
Mining or Manufacturing (20%; 13%)		91,393		238,855
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	800	1,107.15	0	0.00
Aircraft (20%; 11%)	5	3,303.40		1,182,137
Watercraft (20%; 11%)	18	354.16		32,450
Snowmobiles (20%; 13.3%)	8	248.75		22,395
Furniture and Fixtures (33.3%; 13.3%)				15,865
Livestock Totals (33.3%; 8%)				17,950
Cattle	28,332	90.16	24,923	239.05
Sheep	4,486	11.18	4,081	26.52
Horses	395	97.02	363	365.01
Swine	458	29.26	267	77.51
Others	870	12.00	986	50.00
Mining Machinery (30%; 12%)				49,300
Drilling Rigs (30%; 12%)				248,716
Manufacturing Machinery (30%; 12%)				0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	50	2,295.72		114,786
Agricultural Products in Storage (7%; 3.5%)				0
Bank Stock and Moneyed Capital (30%)				0
Bank Surplus (7%)				0
New Industrial Property (7%; 4.2%-2.8%)				0
Air Pollution Control Facilities (7%; 2.8%)				0
Business Inventories (7%; 4.2%)				34,467
Non-Fossil Energy Generation Systems (7%; NA)				0
Energy Conservation Investments (15%; NA)				0
Other Personal Property (15% to 40%; 2.8% to 16%)				98,388
LOCALLY ASSESSED UTILITIES		5,750		12,453
LOCALLY ASSESSED COOPERATIVES		71,651		85,302
DEPARTMENT ALLOCATIONS		540,090		1,441,517
NET PROCEEDS AND ROYALTIES		516,085		828,719
GROSS PROCEEDS		0		0
TOTAL ASSESSED VALUE		9,051,787		17,833,944
TOTAL TAXABLE VALUE		2,832,040		2,798,986

## PHILLIPS COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land.						
Irrigated (30%)	45,919	29.27	1,344,141	43,794	18.31	801,857
Non-Irrigated (30%)	313,224	11.65	3,649,181	382,381	18.19	6,954,988
Grazing (30%)	1,205,605	3.25	3,918,595	1,097,989	3.43	3,768,654
Wild Hay (30%)	7,042	11.24	79,215	34,664	11.73	406,479
Other Agricultural Land (7% to 15%, 2% to 4.28%)	20	3.70	74			0
Other Land.						
Suburban Tracts (30%; 8.55%)	308	377.86	116,381	456	541.25	246,808
(15%; 4.28%)	0	0.00	0	1	39.00	39
( 7%; 2%)	3	181.33	544			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			244,970
Patented Mining Claims (100%)	1,696	5.00	8,480			8,630
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,129,452			3,171,801
(15%; 4.28%)			51,116			129,340
( 7%; 2%)			1,190			5,375

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,260,257	10,696,231
(15%; 4.28%)	5,394	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	869,087	1,279,123
(15%; 4.28%)	6,518	29,981
( 7%; 2%)	49,742	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	325,900	2,894,321
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	17,583
On City and Town Lots (30%; 8.55%)	4,772,844	17,316,895
(15%; 4.28%)	148,255	459,257
( 7%; 2%)	7,528	45,406
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			7,056,005			11,529,915
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			248,956			3,382,410
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	26	67,277.30	1,347,910	6	1,097,690.50	6,580,113
Aircraft (20%; 11%)	24	8,088.75	194,130			273,909
Watercraft (20%; 11%)	60	512.91	30,775			69,234
Snowmobiles (20%; 13.3%)	12	362.50	4,350			13,082
Furniture and Fixtures (33.3%; 13.3%)			414,111			897,511
Livestock Totals (33.3%; 8%)						
Cattle	68,290	91.97	6,281,022	63,249	244.38	15,457,060
Sheep	7,381	7.63	56,328	8,743	21.42	187,264
Horses	1,188	87.61	104,085	1,147	289.41	331,950
Swine	1,884	21.67	40,833	2,777	74.29	206,299
Others	4,681	8.95	41,903			99,868
Mining Machinery (30%; 12%)			0			293,165
Drilling Rigs (30%; 12%)			65,213			0
Manufacturing Machinery (30%; 12%)			174,118			0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	243	1,954.53	474,951	251	5,001.82	1,255,457
Agricultural Products in Storage (7%; 3.5%)			536,771			2,995,692
Bank Stock and Moneyed Capital (30%)			823,772			966,781
Bank Surplus (7%)			780,000			870,000
New Industrial Property (7%; 4.2%-2.8%)			14,921			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			1,292,876			3,327,005
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			228,740			2,360,451
LOCALLY ASSESSED UTILITIES			422,924			429,101
LOCALLY ASSESSED COOPERATIVES			397,345			409,168
DEPARTMENT ALLOCATIONS			5,309,767			14,329,488
NET PROCEEDS AND ROYALTIES			15,240			1,045,637
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			49,100,940			115,794,328
TOTAL TAXABLE VALUE			13,019,188			11,543,481



## PONDERA COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	83,353	28.49	2,375,044	95,099	24.97	2,374,670
Non-Irrigated (30%)	421,050	33.01	13,900,245	423,752	32.40	13,730,011
Grazing (30%)	237,085	4.79	1,136,944	253,698	4.53	1,149,736
Wild Hay (30%)	5,129	14.05	72,085	5,332	12.50	66,643
Other Agricultural Land (7% to 15%; 2% to 4.28%)	6	16.66	100			0
Other Land:						
Suburban Tracts (30%; 8.55%)	482	142.59	68,730	482	398.04	191,857
(15%; 4.28%)	3	86.66	260	13	267.77	3,481
( 7%; 2%)	1	200.00	200	7	121.43	850
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	23,720	11	4,779.45	52,574
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,121,910			3,145,212
(15%; 4.28%)			30,330			90,997
( 7%; 2%)			0			1,179
IMPROVEMENTS						
On Agricultural Land (30%; 8.55%)			5,065,900			13,953,945
(15%; 4.28%)			0			0
( 7%; 2%)			3,400			0
On Suburban Tracts (30%; 8.55%)			531,180			1,603,174
(15%; 4.28%)			2,040			79,906
( 7%; 2%)			2,200			15,763
On Timberland (30%; 8.55%)			0			0
(15%; 4.28%)			0			0
( 7%; 2%)			0			0
On Industrial Sites (30%; 8.55%)			466,060			3,177,229
( 7%)			0			0
On Patented Mining Claims (30%; 8.55%)			0			0
On City and Town Lots (30%; 8.55%)			6,865,420			22,144,380
(15%; 4.28%)			153,740			510,594
( 7%; 2%)			0			1,485
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)			0			0
Other Improvements (15%; 4.28%)			0			0
PERSONAL PROPERTY						
Farm Machinery and Equipment (20%; 11%-13%)			10,804,780			18,883,961
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			617,910			772,663
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	6,846	1,104.91	7,564,260	5,111	1,531.75	7,828,752
Aircraft (20%; 11%)	34	11,364.11	386,380	31	25,218.06	781,760
Watercraft (20%; 11%)	172	789.01	135,710	221	917.52	202,771
Snowmobiles (20%; 13.3%)	137	359.05	49,190	113	412.90	46,658
Furniture and Fixtures (33.3%; 13.3%)			516,375			1,010,316
Livestock Totals (33.3%; 8%)						
Cattle	23,651	93.30	2,206,842	19,835	258.73	5,131,994
Sheep	3,567	11.65	41,580	3,273	31.48	103,033
Horses	580	109.13	63,300	602	372.26	224,100
Swine	0	0.00	79,008	3,030	71.04	215,246
Others	0	0.00	34,776			85,754
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			439,070			1,185,399
Manufacturing Machinery (30%; 12%)			164,530			200,458
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	515	1,782.69	918,090	2	838,669.00	1,677,338
Agricultural Products in Storage (7%; 3.5%)			1,158,800			5,143,723
Bank Stock and Moneyed Capital (30%)			982,490			1,078,965
Bank Surplus (7%)			1,092,000			1,277,000
New Industrial Property (7%; 4.2%-2.8%)			10,600			54,755
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			3,440,500			6,942,794
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			251,875			2,594,513
LOCALLY ASSESSED UTILITIES			617,436			670,086
LOCALLY ASSESSED COOPERATIVES			78,070			1,154,752
DEPARTMENT ALLOCATIONS			4,666,290			13,004,382
NET PROCEEDS AND ROYALTIES			2,154,013			2,310,529
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			70,293,383			134,875,388
TOTAL TAXABLE VALUE			19,425,368			18,689,460

## POWDER RIVER COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	3,652	16.40	59,900	1,244	14.05	17,480
Non-Irrigated (30%)	69,300	12.85	890,510	66,806	26.93	1,799,290
Grazing (30%)	1,237,970	2.90	3,591,120	1,225,168	2.95	3,611,900
Wild Hay (30%)	45,236	11.80	534,020	50,410	11.98	604,110
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	0	0.00	0	193	513.86	99,175
(15%; 4.28%)	0	0.00	520			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0	12,354	2.12	26,170
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			0
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	230,999	0.24	57,746	230,999	0.25	57,746
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			138,380			475,820
(15%; 4.28%)			1,530			6,970
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,601,880	7,454,240
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	0	478,515
(15%; 4.28%)	7,050	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	0
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	1,490,696	4,473,165
(15%; 4.28%)	24,430	106,880
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			3,595,540			7,038,719
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			273,227			375,665
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	2,552	1,768.81	4,514,022	2,328	2,308.50	5,371,178
Aircraft (20%; 11%)	36	3,867.63	139,235			303,245
Watercraft (20%; 11%)	38	658.63	25,028			22,583
Snowmobiles (20%; 13.3%)	63	401.22	25,277	78	520.86	40,627
Furniture and Fixtures (33.3%; 13.3%)			139,939			372,364
Livestock Totals (33.3%; 8%)						
Cattle	68,741	91.03	6,258,117	63,543	243.25	15,456,744
Sheep	11,517	9.89	113,997	11,612	29.10	337,892
Horses	1,419	103.25	146,520	1,374	359.43	493,850
Swine	0	0.00	0	729	70.32	51,260
Others	0	0.00	24,786			54,256
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			2,226,121			5,448,682
Manufacturing Machinery (30%; 12%)			0			0
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	254	2,029.55	515,506	2	878,912.50	1,757,825
Agricultural Products in Storage (7%; 3.5%)			0			249,108
Bank Stock and Moneyed Capital (30%)			227,000			214,000
Bank Surplus (7%)			200,000			400,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			323,189			740,545
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			440,319			2,365,203

LOCALLY ASSESSED UTILITIES	132,764	364,562
LOCALLY ASSESSED COOPERATIVES	189,449	434,991
DEPARTMENT ALLOCATIONS	2,882,804	7,484,098
NET PROCEEDS AND ROYALTIES	67,675,254	68,976,689
GROSS PROCEEDS	3,231	62,577
TOTAL ASSESSED VALUE	99,497,107	137,651,124
TOTAL TAXABLE VALUE	76,083,564	76,802,965

## POWELL COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	14,330	35.45	508,035	40,326	15.78	636,528
Non-Irrigated (30%)	6,029	16.43	99,084	3,401	25.70	87,413
Grazing (30%)	348,807	4.20	1,466,099	354,873	4.20	1,490,752
Wild Hay (30%)	38,346	26.83	1,028,940	12,887	23.16	298,496
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	9,275	46.76	433,708	8,047	296.51	2,386,005
(15%; 4.28%)	0	0.00	5,800			30,130
(7%; 2%)	0	0.00	1,405			0
Timberland (30%)	238,681	6.79	1,622,022	242,183	6.61	1,600,290
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	476	54.04	25,724	115	1,436.84	165,237
Patented Mining Claims (100%)	20,139	2.19	44,286	20,139	2.22	44,647
Reserved Rights of Entry (100%)	36,512	0.24	9,093	36,512	0.25	9,024
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,125,824			6,446,569
(15%; 4.28%)			54,209			436,815
(7%; 2%)			1,836			6,940

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,316,365	6,543,465
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	1,041,368	3,979,468
(15%; 4.28%)	29,051	191,290
(7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	460,080	928,090
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	16,374	122,380
On City and Town Lots (30%; 8.55%)	4,061,983	19,928,399
(15%; 4.28%)	154,159	823,377
(7%; 2%)	0	11,130
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			1,986,999			6,931,250
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			1,433,930			70,450
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	21	28,075.23	4,789,580	0	0.00	8,336,250
Aircraft (20%; 11%)	0	0.00	0	11	8,409.09	92,500
Watercraft (20%; 11%)	267	390.74	104,330	291	683.52	198,903
Snowmobiles (20%; 13.3%)	0	0.00	0			0
Furniture and Fixtures (33.3%; 13.3%)			493,598			1,134,580
Livestock Totals (33.3%; 8%)						
Cattle	35,223	92.35	3,253,050	35,664	246.41	8,787,844
Sheep	1,879	10.40	19,548	2,787	29.79	83,024
Horses	992	98.31	97,530	1,075	356.42	383,150
Swine	343	19.13	6,564	577	69.63	40,175
Others	964	12.00	11,568	1,416	50.00	70,800
Mining Machinery (30%; 12%)			616,398			2,406,141
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			254,097			52,695
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	8	25,112.75	200,902			861,366
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			324,380			332,830
Bank Surplus (7%)			455,000			500,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			24,926
Business Inventories (7%; 4.2%)			1,371,866			2,777,123
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			41,053			819,692
LOCALLY ASSESSED UTILITIES			1,371,471			3,466,741
LOCALLY ASSESSED COOPERATIVES			14,600			36,948
DEPARTMENT ALLOCATIONS			5,369,425			14,524,246
NET PROCEEDS AND ROYALTIES			509,953			874,108
GROSS PROCEEDS			266			927
TOTAL ASSESSED VALUE			36,231,553			98,973,123
TOTAL TAXABLE VALUE			10,209,289			11,560,321

## PRAIRIE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	9,806	34.73	340,626	10,759	49.27	530,076
Non-Irrigated (30%)	94,114	9.20	865,930	89,460	16.28	1,456,637
Grazing (30%)	171,338	2.40	1,132,288	470,144	2.75	1,293,693
Wild Hay (30%)	3,387	11.22	38,034	8,324	16.88	140,479
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	48	85.83	4,120	6,948	1.75	12,178
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	22	216.82	4,770
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	240,812	0.25	60,203	240,812	0.25	60,203
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			118,960			344,656
(15%; 4.28%)			7,050			18,742
( 7%; 2%)			240			600

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,634,010	4,196,552
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	27,800	123,161
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	120,877	51,809
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	1,552,275	4,368,707
(15%; 4.28%)	85,700	253,014
( 7%; 2%)	4,050	12,894
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			4,226,444			6,043,725
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			277,222			0
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	1,646	1,314.29	2,163,336	1,471	1,734.56	2,478,086
Aircraft (20%; 11%)	8	2,900.75	23,206	9	6,931.78	62,386
Watercraft (20%; 11%)	41	472.97	19,392	39	1,029.03	40,132
Snowmobiles (20%; 13.3%)	17	565.94	9,621	52	493.31	25,652
Furniture and Fixtures (33.3%; 13.3%)			105,593			358,960
Livestock Totals (33.3%; 8%)						
Cattle	31,378	92.38	2,898,840	29,996	245.64	7,368,314
Sheep	2,163	7.89	17,070	2,513	27.65	69,492
Horses	683	115.43	78,840	685	373.72	256,000
Swine	1,476	21.08	31,116	902	75.71	68,286
Others	0	0.00	2,076			10,019
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			322,201
Manufacturing Machinery (30%; 12%)			6,415			19,977
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	141	2,310.80	325,823	119	6,209.25	738,901
Agricultural Products in Storage (7%; 3.5%)			243,885			539,300
Bank Stock and Moneyed Capital (30%)			274,141			463,226
Bank Surplus (7%)			480,000			480,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			594,177			995,141
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			304,537			701,349
LOCALLY ASSESSED UTILITIES			60,313			154,937
LOCALLY ASSESSED COOPERATIVES			36,550			70,894
DEPARTMENT ALLOCATIONS			2,987,988			7,611,320
NET PROCEEDS AND ROYALTIES			200,580			104,065
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			21,359,328			41,750,534
TOTAL TAXABLE VALUE			5,644,610			1,991,987



## RAVALLI COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	89,097	33.49	2,984,054	58,291	38.41	2,239,247
Non-Irrigated (30%)	11,591	20.53	238,022	8,352	28.77	240,265
Grazing (30%)	141,900	3.12	444,113	182,643	8.47	1,547,672
Wild Hay (30%)	12,195	34.03	415,030	2,540	18.92	48,064
Other Agricultural Land (7% to 15%; 2% to 4.28%)	442	32.98	14,580	446	25.06	11,176
Other Land:						
Suburban Tracts (30%; 8.55%)	14,561	291.50	4,244,593	12,696	1,255.64	15,941,660
(15%; 4.28%)	477	383.23	182,805	444	1,762.78	782,674
( 7%; 2%)	12	444.16	5,330	8	2,733.50	21,868
Timberland (30%)	105,927	10.11	1,071,575	102,774	10.13	1,041,108
(15%; 4.28%)	40	11.12	445			0
( 7%; 2%)	1	20.00	20			0
Industrial Sites (30%; 8.55%)	249	216.38	53,880	229	963.62	220,668
Patented Mining Claims (100%)	1,572	2.90	4,560	2,220	2.09	4,630
Reserved Rights of Entry (100%)	5,548	1.07	5,940	6,206	0.80	4,990
New Industrial Land (7%; 2.8%)	0	0.00	0			3,847
City and Town Lots (30%; 8.55%)			772,143			4,732,698
(15%; 4.28%)			50,052			268,996
( 7%; 2%)			1,070			6,038

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	9,240,124	26,807,295
(15%; 4.28%)	252,890	0
( 7%; 2%)	21,700	0
On Suburban Tracts (30%; 8.55%)	10,730,760	33,009,421
(15%; 4.28%)	717,958	5,233,987
( 7%; 2%)	55,310	257,397
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	713,146	1,068,148
( 7%)	0	156,430
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	6,608,629	22,806,898
(15%; 4.28%)	707,780	0
( 7%; 2%)	21,940	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			3,131,775			8,667,063
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			2,889,030			3,184,679
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	23,113	710.22	16,415,536	24,523	1,216.47	29,831,579
Aircraft (20%; 11%)	64	6,803.90	435,450	83	31,417.73	2,607,672
Watercraft (20%; 11%)	668	388.10	259,253	782	783.88	612,993
Snowmobiles (20%; 13.3%)	365	350.70	128,009	423	416.21	176,057
Furniture and Fixtures (33.3%; 13.3%)			829,406			2,737,113
Livestock Totals (33.3%; 8%)						
Cattle	38,769	95.36	3,697,017	35,978	255.37	9,187,581
Sheep	5,655	9.25	52,356	5,500	27.22	149,702
Horses	3,960	128.05	507,105	4,140	399.24	1,652,850
Swine	2,035	25.97	52,865	1,956	72.03	140,888
Others	0	0.00	97,024	117,553	4.75	557,925
Mining Machinery (30%; 12%)			43,042			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			738,532			2,911,909
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	1,387	1,702.57	2,361,476	1,382	4,575.55	6,323,409
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			929,695			1,169,412
Bank Surplus (7%)			1,500,000			1,900,000
New Industrial Property (7%; 4.2%-2.8%)			0			54,917
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			4,495,291			9,112,242
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			1,930			0
Other Personal Property (15% to 40%; 2.8% to 16%)			106,934			2,318,410

LOCALLY ASSESSED UTILITIES	718,050	1,823,900
LOCALLY ASSESSED COOPERATIVES	1,548,996	6,173,665
DEPARTMENT ALLOCATIONS	3,682,415	10,804,920
NET PROCEEDS AND ROYALTIES	14,733	76,916
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	84,194,369	218,630,979
TOTAL TAXABLE VALUE	21,291,688	21,861,131

## RICHLAND COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	38,300	40.66	1,557,585	40,940	44.95	1,840,375
Non-Irrigated (30%)	381,103	11.23	4,280,405	379,221	17.70	6,713,795
Grazing (30%)	742,689	4.02	2,987,982	739,078	3.76	2,780,559
Wild Hay (30%)	15,697	21.62	339,403	19,052	14.94	284,660
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	1,829	152.66	279,220	1,071	710.83	761,301
(15%; 4.28%)	33	195.45	6,450	27	691.96	18,683
( 7%; 2%)	2	260.00	520			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	608	517.45	314,607
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	204,341	0.24	50,795	204,451	0.25	51,198
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,710,570			6,293,516
(15%; 4.28%)			75,710			432,415
( 7%; 2%)			220			4,110

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	4,513,140	14,959,207
(15%; 4.28%)	0	17,000
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	2,505,690	5,496,955
(15%; 4.28%)	40,590	117,863
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	7,606,929
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	8,895,150	30,185,537
(15%; 4.28%)	394,950	1,622,219
( 7%; 2%)	1,890	15,310
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		8,569,650			16,812,427
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)		1,318,800			3,316,262
	NUMMER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	1,704	8,485.25	14,458,877	2	8,619,675.00
Aircraft (20%; 11%)	40	8,968.00	358,720		630,501
Watercraft (20%; 11%)	211	680.95	143,681		182,494
Snowmobiles (20%; 13.3%)	60	350.08	21,005		42,444
Furniture and Fixtures (33.3%; 13.3%)			523,611		1,514,312
Livestock Totals (33.3%; 8%)					
Cattle	37,906	93.47	3,543,189	35,412	245.37
Sheep	3,550	9.66	34,323	4,456	30.02
Horses	1,079	108.23	116,784	1,026	334.89
Swine	4,682	18.59	87,060	2,507	70.94
Others	0	0.00	12,675		91,900
Mining Machinery (30%; 12%)			474,800		572,279
Drilling Rigs (30%; 12%)			2,140,957		1,437,922
Manufacturing Machinery (30%; 12%)			1,225,130		13,047,207
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	516	2,320.79	1,197,530	579	6,203.12
Agricultural Products in Storage (7%; 3.5%)			565,191		3,538,385
Bank Stock and Moneyed Capital (30%)			631,000		701,273
Bank Surplus (7%)			2,165,000		2,195,000
New Industrial Property (7%; 4.2%-2.8%)			0		0
Air Pollution Control Facilities (7%; 2.8%)			0		3,501,458
Business Inventories (7%; 4.2%)			8,761,747		13,215,030
Non-Fossil Energy Generation Systems (7%; NA)			0		0
Energy Conservation Investments (15%; NA)			0		0
Other Personal Property (15% to 40%; 2.8% to 16%)			651,497		8,670,710
LOCALLY ASSESSED UTILITIES			1,622,509		8,325,469
LOCALLY ASSESSED COOPERATIVES			267,750		609,439
DEPARTMENT ALLOCATIONS			6,642,358		17,738,805
NET PROCEEDS AND ROYALTIES			14,246,486		19,192,117
GROSS PROCEEDS			716,170		1,685,294
TOTAL ASSESSED VALUE			101,136,770		226,712,203
TOTAL TAXABLE VALUE			34,529,347		11,909,397

## ROOSEVELT COUNTY

## REAL PROPERTY

LAND	- 1977 -			- 1978 -		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	3,622	29.28	106,074	3,992	26.41	105,419
Non-Irrigated (30%)	569,029	11.86	6,748,942	537,630	19.28	10,363,843
Grazing (30%)	356,276	3.87	1,379,806	384,602	3.84	1,477,522
Wild Hay (30%)	15,407	6.50	100,263	18,743	16.54	310,048
Other Agricultural Land (7% to 15%, 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	879	61.00	53,626	1,019	575.40	586,337
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	24	245.33	5,888	94	552.35	51,921
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	8,620	0.50	4,310	8,578	0.25	2,158
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			828,862			4,241,622
(15%; 4.28%)			19,951			108,318
( 7%; 2%)			831			6,518

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	4,345,669	14,529,326
(15%; 4.28%)	4,055	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	1,054,154	3,387,759
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	1,411,025	3,293,575
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	6,787,868	24,774,000
(15%; 4.28%)	142,699	569,190
( 7%; 2%)	26,633	71,637
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	24,476	61,190
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			10,354,900			17,086,714
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			170,685			1,388,058
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-10%)	5,874	1,227.28	7,209,065	6,892	1,698.95	11,502,473
Aircraft (20%; 11%)	40	9,808.37	392,335	12	16,655.00	199,860
Watercraft (20%; 11%)	120	526.29	63,155	225	1,523.71	342,834
Snowmobiles (20%; 13.3%)	41	384.02	15,745	55	998.62	54,924
Furniture and Fixtures (33.3%; 13.3%)			537,694			1,337,700
Livestock Totals (33.3%; 8%)						
Cattle	25,053	95.99	2,404,905	21,738	254.16	5,524,937
Sheep	1,934	11.03	21,348	1,763	28.97	51,074
Horses	782	89.57	70,050	777	314.22	244,150
Swine	3,590	19.82	71,175	2,401	73.17	175,675
Others	0	0.00	4,938			18,456
Mining Machinery (30%; 12%)			1,057,250			0
Drilling Rigs (30%; 12%)			484,910			639,000
Manufacturing Machinery (30%; 12%)			130,564			2,689,913
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	337	2,445.72	827,580	352	6,024.97	2,120,788
Agricultural Products in Storage (7%; 3.5%)			2,420,637			3,180,590
Bank Stock and Moneyed Capital (30%)			1,184,000			1,351,969
Bank Surplus (7%)			1,800,000			2,140,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			5,200,993			9,840,793
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			430,200			3,052,138
LOCALLY ASSESSED UTILITIES			772,325			1,686,752
LOCALLY ASSESSED COOPERATIVES			168,118			332,484
DEPARTMENT ALLOCATIONS			6,956,588			17,786,012
NET PROCEEDS AND ROYALTIES			7,066,320			5,297,457
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			73,040,912			151,985,034
TOTAL TAXABLE VALUE			22,889,210			22,040,093

## ROSEBUD COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	23,492	33.95	797,560	25,647	41.48	1,063,910
Non-Irrigated (30%)	111,725	13.15	1,469,910	100,769	19.28	1,942,815
Grazing (30%)	1,440,240	2.23	5,400,267	2,251,002	2.48	5,577,845
Wild Hay (30%)	6,520	8.61	56,170	24,469	14.90	364,710
Other Agricultural Land (7% to 15%, 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	266	163.64	43,530	311	520.42	161,850
(15%; 4.28%)	0	0.00	150	1	1,300.00	1,300
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0	38,752	2.68	103,870
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	364	97.93	35,650	158	424.43	67,000
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	618,152	0.25	154,538	618,596	0.25	154,649
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,151,540			3,032,310
(15%; 4.28%)			38,540			102,600
( 7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,781,220	6,586,205
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	301,060	1,262,790
(15%; 4.28%)	10,080	469,430
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	1,630,250	3,739,855
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	5,846,730	16,877,175
(15%; 4.28%)	123,895	0
( 7%; 2%)	0	0
Improve Existing Improvements (6% to 24%, 2.4% to 9.5%)	0	0
Other Improvements (15%, 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			3,950,405			7,385,848
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			3,735,680			7,209,583
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	5,523	1,280.92	7,074,575	5,294	1,661.42	8,796,470
Aircraft (20%; 11%)	35	5,307.14	185,750	24	10,502.08	252,050
Watercraft (20%; 11%)	211	665.75	140,475	184	1,514.95	278,750
Snowmobiles (20%; 13.3%)	40	469.37	18,775	51	416.96	21,265
Furniture and Fixtures (33.3%; 13.3%)			519,582			1,823,659
Livestock Totals (33.3%; 8%)						
Cattle	67,054	91.00	6,102,051	62,032	242.31	15,030,835
Sheep	8,069	11.16	90,105	6,803	30.82	209,694
Horses	1,522	94.54	143,895	1,519	328.51	499,000
Swine	960	19.64	18,855	1,364	66.89	91,232
Others	1,461	7.78	11,371	2,056	23.64	48,614
Mining Machinery (30%; 12%)			15,119,370			25,648,384
Drilling Rigs (30%; 12%)			852,070			2,054,513
Manufacturing Machinery (30%; 12%)			2,550			2,393,914
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	973	2,255.75	2,194,850	928	5,758.62	5,343,996
Agricultural Products in Storage (7%; 3.5%)			0			283,426
Bank Stock and Moneyed Capital (30%)			637,090			543,770
Bank Surplus (7%)			986,352			1,058,000
New Industrial Property (7%; 1.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			1,228,608			2,609,529
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			1,399,150			7,732,643

## LOCALLY ASSESSED UTILITIES

114,447,772 281,951,089

## LOCALLY ASSESSED COOPERATIVES

677,056 1,349,627

## DEPARTMENT ALLOCATIONS

7,371,670 19,023,865

## NET PROCEEDS AND ROYALTIES

18,602,909 16,755,408

## GROSS PROCEEDS

40,392,673 41,832,067

## TOTAL ASSESSED VALUE

245,804,679 994,734,705

## TOTAL TAXABLE VALUE

86,650,886 82,766,752



## SANDERS COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	7,177	20.68	148,470	19,023	24.73	470,450
Non-Irrigated (30%)	16,491	30.02	495,170	10,845	30.34	328,943
Grazing (30%)	210,802	2.51	529,665	204,537	2.62	536,314
Wild Hay (30%)	22,154	21.01	465,650	19,602	21.06	412,884
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	4,185	218.16	913,010	6,342	841.55	5,337,128
(15%; 4.28%)	0	0.00	0	101	5,131.41	518,272
(7%; 2%)	0	0.00	0			650
Timberland (30%)	283,609	8.43	2,393,302	287,256	10.04	2,884,709
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	8,798	63.75	560,960	98	356.89	34,975
Patented Mining Claims (100%)	3,786	2.74	10,385	3,786	2.75	10,415
Reserved Rights of Entry (100%)	5,785	0.25	1,456	5,785	0.25	1,456
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			445,170			4,332,989
(15%; 4.28%)			0			0
(7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	2,273,630	2,085,367
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	1,662,790	10,740,519
(15%; 4.28%)	0	2,083,414
(7%; 2%)	0	15,190
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	15,188,995	39,496,683
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	23,320	62,620
On City and Town Lots (30%; 8.55%)	3,814,870	13,990,840
(15%; 4.28%)	0	0
(7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		3,094,536		4,319,212
Machinery Other Than Farm,				
Mining or Manufacturing (20%; 13%)		1,624,755		1,496,829
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	2	11,892.50	6,730	1,141.35
Aircraft (20%; 11%)	14	17,716.78	11	14,909.09
Watercraft (20%; 11%)	344	286.43	307	630.34
Snowmobiles (20%; 13.3%)	0	0.00	38	507.55
Furniture and Fixtures (33.3%; 13.3%)		310,062		810,815
Livestock Totals (33.3%; 8%)				
Cattle	18,067	93.78	19,019	248.91
Sheep	686	11.37	829	31.48
Horses	769	107.61	843	357.77
Swine	101	41.13	168	77.62
Others	0	0.00		81,547
Mining Machinery (30%; 12%)		70,230		0
Drilling Rigs (30%; 12%)		0		0
Manufacturing Machinery (30%; 12%)		5,655,017		26,762,874
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	511	1,758.70		2,488,657
Agricultural Products in Storage (7%; 3.5%)		898,700		0
Bank Stock and Moneyed Capital (30%)		611,000		668,903
Bank Surplus (7%)		800,000		850,000
New Industrial Property (7%; 4.2%-2.8%)		0		0
Air Pollution Control Facilities (7%; 2.8%)		0		0
Business Inventories (7%; 4.2%)		4,390,861		6,163,287
Non-Fossil Energy Generation Systems (7%; NA)		0		0
Energy Conservation Investments (15%; NA)		0		0
Other Personal Property (15% to 40%; 2.8% to 16%)		633,530		7,805,113
LOCALLY ASSESSED UTILITIES		2,114,261		5,595,970
LOCALLY ASSESSED COOPERATIVES		59,500		154,013
DEPARTMENT ALLOCATIONS		8,319,783		22,079,383
NET PROCEEDS AND ROYALTIES		0		0
GROSS PROCEEDS		0		0
TOTAL ASSESSED VALUE		64,293,638		175,753,213
TOTAL TAXABLE VALUE		17,657,683		18,834,948

## SHERIDAN COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	0	0.00	0			0
Non-Irrigated (30%)	585,308	11.57	6,774,893	595,001	17.37	10,335,612
Grazing (30%)	361,066	3.57	1,290,867	344,649	3.70	1,274,496
Wild Hay (30%)	1,180	10.05	11,859	8,961	11.17	100,111
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	0	0.00	0	10	483.30	4,833
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0	45	233.87	10,524
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			384,501			2,420,792
(15%; 4.28%)			0			0
( 7%; 2%)			0			1,688

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	3,083,238	14,387,858
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	468,164	78,565
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	2,074,900
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	3,671,530	15,927,814
(15%; 4.28%)	136,415	576,559
( 7%; 2%)	3,885	14,353
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		10,043,544		14,678,870
Machinery Other Than Farm,				
Mining or Manufacturing (20%; 13%)		188,880		2,522,234
	NUMBER	AVERAGE VALUE	NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	5,381	1,171.84	0	0.00
Aircraft (20%; 11%)	0	0.00		
Watercraft (20%; 11%)	0	0.00		
Snowmobiles (20%; 13.3%)	0	0.00		
Furniture and Fixtures (33.3%; 13.3%)				
Livestock Totals (33.3%; 8%)				
Cattle	20,227	101.60	17,589	265.22
Sheep	965	9.84	1,151	25.84
Horses	648	128.17	495	387.27
Swine	1,296	25.03	1,294	71.71
Others	1,829	0.56	2,062	2.67
Mining Machinery (30%; 12%)				
Drilling Rigs (30%; 12%)				
Manufacturing Machinery (30%; 12%)				
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	154	2,651.29		
Agricultural Products in Storage (7%; 3.5%)				
Bank Stock and Moneys Capital (30%)				
Bank Surplus (7%)				
New Industrial Property (7%; 4.2%-2.8%)				
Air Pollution Control Facilities (7%; 2.8%)				
Business Inventories (7%; 4.2%)				
Non-Fossil Energy Generation Systems (7%; NA)				
Energy Conservation Investments (15%; NA)				
Other Personal Property (15% to 40%; 2.8% to 16%)				
LOCALLY ASSESSED UTILITIES		231,046		635,192
LOCALLY ASSESSED COOPERATIVES		256,473		384,553
DEPARTMENT ALLOCATIONS		3,787,761		9,643,552
NET PROCEEDS AND ROYALTIES		7,580,643		7,076,398
GROSS PROCEEDS		0		0
TOTAL ASSESSED VALUE		55,292,776		113,011,299
TOTAL TAXABLE VALUE		18,739,119		19,395,199

## SILVER BOW COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	1,001	25.03	25,065	2,070	41.06	85,355
Non-Irrigated (30%)	198	15.22	3,015	121	24.88	3,010
Grazing (30%)	143,693	3.15	453,135	141,404	3.70	523,670
Wild Hay (30%)	3,496	14.12	49,380	2,562	33.67	86,260
Other Agricultural Land (7% to 15%, 2% to 4.28%)	40	112.75	4,510			0
Other Land						
Suburban Tracts (30%, 8.55%)	0	0.00	752,350	3,705	149.15	5,257,955
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Timberland (30%)	232	2.11	490	11,868	2.37	28,095
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	425,270			633,105
Patented Mining Claims (100%)	53,026	3.03	160,970	25,402	6.41	162,950
Reserved Rights of Entry (100%)	129	5.00	645			645
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%, 8.55%)			6,746,515			33,025,920
(15%, 4.28%)			502,810			2,223,745
(7%, 2%)			11,550			66,290
IMPROVEMENTS						
On Agricultural Land (30%, 8.55%)			630,920			1,797,510
(15%, 4.28%)			21,615			0
(7%, 2%)			0			0
On Suburban Tracts (30%, 8.55%)			4,362,605			25,197,060
(15%, 4.28%)			0			0
(7%, 2%)			0			0
On Timberland (30%; 8.55%)			0			0
(15%, 4.28%)			0			0
(7%, 2%)			0			0
On Industrial Sites (30%; 8.55%)			12,006,120			20,311,400
(7%)			0			0
On Patented Mining Claims (30%, 8.55%)			167,880			1,029,320
On City and Town Lots (30%; 8.55%)			46,192,335			159,574,970
(15%, 4.28%)			5,101,295			15,503,150
(7%, 2%)			149,855			497,605
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)			0			96,120
Other Improvements (15%, 4.28%)			0			0
PERSONAL PROPERTY						
Farm Machinery and Equipment (20%; 11%-13%)			64,300			140,830
Machinery Other Than Farm,						
Mining or Manufacturing (20%, 13%)			13,806,470			978,545
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%, 6%-16%)	0	0.00	26,467,905	19,613	2,212.37	43,391,230
Aircraft (20%; 11%)	30	9,978.83	299,365	33	63,595.15	2,098,640
Watercraft (20%; 11%)	0	0.00	0			0
Snowmobiles (20%, 13.3%)	0	0.00	0			0
Furniture and Fixtures (33.3%; 13.3%)			3,746,920			7,767,475
Livestock Totals (33.3%; 8%)						
Cattle	3,674	108.08	397,110	4,054	274.65	1,113,450
Sheep	22	8.63	190	11	40.91	450
Horses	180	86.75	15,615	173	316.18	54,700
Swine	53	48.01	2,545			3,365
Others	0	0.00	0			0
Mining Machinery (30%, 12%)			20,509,220			64,662,845
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%, 12%)			2,273,700			228,240
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	1,000	1,549.84	1,549,845	1,010	5,583.99	5,639,825
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			1,655,600			1,937,170
Bank Surplus (7%)			4,308,690			4,592,750
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			4,967,905
Business Inventories (7%; 4.2%)			10,145,805			21,696,780
Non-Fossil Energy Generation Systems (7%, NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			464,435			34,193,330
LOCALLY ASSESSED UTILITIES			10,630,475			24,123,125
LOCALLY ASSESSED COOPERATIVES						57,760
DEPARTMENT ALLOCATIONS			9,168,485			24,416,770
NET PROCEEDS AND ROYALTIES			0			0
GROSS PROCEEDS			60,143,680			121,298,765
TOTAL ASSESSED VALUE			243,463,010			629,448,085
TOTAL TAXABLE VALUE			51,964,412			54,809,895

## STILLWATER COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	20,031	52.96	1,060,937	21,102	43.93	927,006
Non-Irrigated (30%)	153,960	18.23	2,808,008	143,018	27.91	3,991,013
Grazing (30%)	687,722	3.56	2,450,109	679,532	3.59	2,439,206
Wild Hay (30%)	9,810	11.04	108,390	28,781	15.00	431,734
Other Agricultural Land (7% to 15%, 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%, 8.55%)	6,945	93.27	647,769	10,045	345.64	3,471,908
(15%, 4.28%)	0	0.00	0	28	943.14	26,408
( 7%, 2%)	0	0.00	0	1	1,599.00	1,599
Timberland (30%)	7,135	2.74	19,666	7,467	2.41	18,012
(15%, 4.28%)	0	0.00	0			0
( 7%, 2%)	0	0.00	0			0
Industrial Sites (30%, 8.55%)	0	0.00	0			0
Patented Mining Claims (100%)	1,209	4.32	5,233	209	25.25	5,278
Reserved Rights of Entry (100%)	28,411	0.24	6,858	28,411	0.24	6,813
New Industrial Land (7%, 2.8%)	0	0.00	0			0
City and Town Lots (30%, 8.55%)			370,250			1,803,181
(15%, 4.28%)			0			148,987
( 7%, 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%, 8.55%)	2,942,851	10,052,410
(15%, 4.28%)	0	23,342
( 7%, 2%)	0	0
On Suburban Tracts (30%, 8.55%)	1,571,375	5,871,566
(15%, 4.28%)	0	128,204
( 7%, 2%)	0	23,261
On Timberland (30%, 8.55%)	0	167,229
(15%, 4.28%)	0	0
( 7%, 2%)	0	0
On Industrial Sites (30%, 8.55%)	214,734	558,847
( 7%)	0	0
On Patented Mining Claims (30%, 8.55%)	0	0
On City and Town Lots (30%, 8.55%)	3,471,686	12,796,601
(15%, 4.28%)	0	966,729
( 7%, 2%)	0	0
Improve Existing Improvements (6% to 24%, 2.4% to 9.5%)	3,344	8,893
Other Improvements (15%, 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			4,468,586			7,887,977
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			721,689			902,839
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	6,420	732.01	4,699,530	5,941	1,621.78	6,403,217
Aircraft (20%; 11%)	14	6,531.07	91,445			169,075
Watercraft (20%; 11%)	0	0.00	64,425	114	1,167.18	133,058
Snowmobiles (20%; 13.3%)	83	330.30	27,415	43	564.63	24,279
Furniture and Fixtures (33.3%; 13.3%)			295,706			557,220
Livestock Totals (33.3%; 8%)						
Cattle	40,829	93.27	3,808,293	37,049	247.97	9,186,932
Sheep	9,170	8.97	82,287	8,274	26.74	221,239
Horses	1,053	109.58	115,395	1,059	378.33	400,650
Swine	3,236	18.99	61,483	3,090	69.71	215,408
Others	0	0.00	11,919			48,787
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			181,899			243,078
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	331	2,177.23	720,665	382	4,822.89	1,842,343
Agricultural Products in Storage (7%, 3.5%)			435,138			2,063,755
Bank Stock and Moneyed Capital (30%)			678,162			886,000
Bank Surplus (7%)			821,000			854,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%, 4.2%)			3,465,500			4,581,208
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			334,036			1,351,753
LOCALLY ASSESSED UTILITIES			2,469,558			5,608,843
LOCALLY ASSESSED COOPERATIVES			241,167			239,940
DEPARTMENT ALLOCATIONS			4,080,489			11,497,330
NET PROCEEDS AND ROYALTIES			699,950			887,819
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			44,259,877			100,075,007
TOTAL TAXABLE VALUE			11,836,361			12,024,042



## SWEET GRASS COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	26,249	31.83	835,591	28,776	31.81	915,285
Non-Irrigated (30%)	27,738	12.76	354,014	22,692	21.24	482,005
Grazing (30%)	748,830	3.83	2,869,401	749,733	3.88	2,907,570
Wild Hay (30%)	15,623	14.61	228,254	16,978	15.40	261,472
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%; 8.55%)	1,021	170.16	173,739	1,064	824.07	876,813
(15%; 4.28%)	13	102.61	1,334	9	1,092.11	9,829
( 7%; 2%)	0	0.00	0			0
Timberland (30%)	17,961	2.56	46,029	18,198	2.52	45,902
(15%; 4.28%)	0	0.00	0			0
( 7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			0
Patented Mining Claims (100%)	397	8.11	3,222	532	9.65	5,132
Reserved Rights of Entry (100%)	51,393	0.24	12,799	51,393	0.25	12,799
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			412,084			1,856,454
(15%; 4.28%)			45,435			219,841
( 7%; 2%)			8,361			6,385

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,964,377	6,480,282
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	747,858	2,546,466
(15%; 4.28%)	18,460	53,722
( 7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	0
( 7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	3,840
On City and Town Lots (30%; 8.55%)	2,533,118	9,203,999
(15%; 4.28%)	241,381	1,057,295
( 7%; 2%)	0	41,420
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			2,065,262			3,960,224
Machinery Other Than Farm,						
Mining or Manufacturing (20%; 13%)			160,048			157,743
	NUMBER	AVERAGE		NUMBER	AVERAGE	
		VALUE			VALUE	
Motor Vehicles (20%; 6%-16%)	2,563	902.72	2,313,690	2,227	1,425.13	3,173,757
Aircraft (20%; 11%)	14	2,702.14	37,830	13	6,016.15	78,210
Watercraft (20%; 11%)	57	350.31	19,968	44	1,006.25	44,275
Snowmobiles (20%; 13.3%)	56	405.94	22,733	36	1,015.78	36,568
Furniture and Fixtures (33.3%; 13.3%)			271,529			544,034
Livestock Totals (33.3%; 8%)						
Cattle	38,743	94.34	3,655,218	33,996	249.42	8,479,278
Sheep	14,482	8.15	118,041	14,993	25.53	382,753
Horses	1,059	96.68	102,390	1,117	361.95	404,300
Swine	1,640	20.65	33,873	789	76.22	60,135
Others	5,114	3.53	18,076	1,605	56.73	91,052
Mining Machinery (30%; 12%)			27,681			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			2,800			15,000
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	169	2,034.52	343,835	182	5,240.82	953,829
Agricultural Products in Storage (7%; 3.5%)			0			0
Bank Stock and Moneyed Capital (30%)			331,988			295,378
Bank Surplus (7%)			349,078			500,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			702,299			1,317,596
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			50,100			1,014,076
LOCALLY ASSESSED UTILITIES			494,942			1,194,996
LOCALLY ASSESSED COOPERATIVES			5,447			12,500
DEPARTMENT ALLOCATIONS			3,174,770			9,003,154
NET PROCEEDS AND ROYALTIES			0			0
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			24,797,055			58,705,369
TOTAL TAXABLE VALUE			6,953,220			6,744,261

## REAL PROPERTY

## IMPROVEMENTS

## PERSONAL PROPERTY

LOCALLY ASSESSED UTILITIES	657,457	1,529,602
LOCALLY ASSESSED COOPERATIVES	626,586	958,142
DEPARTMENT ALLOCATIONS	4,972,516	12,129,259
NET PROCEEDS AND ROYALTIES	810,479	950,362
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	64,501,861	122,971,722
TOTAL TAXABLE VALUE	17,019,102	16,172,331

## TOOLE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	658	24.80	16,319	1,383	23.76	32,857
Non-Irrigated (30%)	661,644	15.98	10,574,237	673,014	22.38	15,064,440
Grazing (30%)	417,750	4.05	1,693,549	401,406	4.26	1,708,191
Wild Hay (30%)	1,950	22.00	42,905	5,640	20.12	113,502
Other Agricultural Land (7% to 15%, 2% to 4.28%)	0	0.00	0			0
Other Land:						
Suburban Tracts (30%, 8.55%)	1,202	40.88	49,143	658	221.83	145,964
(15%, 4.28%)	0	0.00	0	6	141.67	850
(7%, 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	71	155.77	11,060			0
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	0			0
New Industrial Land (7%, 2.8%)	0	0.00	0			0
City and Town Lots (30%, 8.55%)			1,032,308			2,736,263
(15%, 4.28%)			13,019			40,935
(7%, 2%)			1,700			4,995

## IMPROVEMENTS

On Agricultural Land (30%, 8.55%)	4,334,249	14,735,338
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Suburban Tracts (30%, 8.55%)	1,308,590	3,103,985
(15%, 4.28%)	0	13,610
(7%, 2%)	0	0
On Timberland (30%, 8.55%)	0	0
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Industrial Sites (30%; 8.55%)	24,410	0
(7%)	0	0
On Patented Mining Claims (30%, 8.55%)	0	0
On City and Town Lots (30%, 8.55%)	6,533,207	20,062,467
(15%, 4.28%)	112,817	310,834
(7%, 2%)	13,327	47,080
Improve Existing Improvements (6% to 24%, 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%, 11% to 13%)	9,018,721	16,471,108
Machinery Other Than Farm:		
Mining or Manufacturing (20%, 13%)	657,882	1,244,797
Motor Vehicles (20%, 6% to 16%)	5,362	6,759,931
Aircraft (20%; 11%)	41	614,800
Watercraft (20%, 11%)	148	118,482
Snowmobiles (20%, 13.3%)	69	41,980
Furniture and Fixtures (33.3%, 13.3%)		1,017,835
Livestock Totals (33.3%; 8%)		
Cattle	15,170	3,473,041
Sheep	2,150	52,376
Horses	382	152,050
Swine	3,150	183,003
Others	0	46,022
Mining Machinery (30%; 12%)		0
Drilling Rigs (30%, 12%)		3,230,360
Manufacturing Machinery (30%; 12%)		249,849
Mobile Homes (30% to 15%, 7%, 8.55% to 4.28%, 2%)	281	1,618,068
Agricultural Products in Storage (7%, 3.5%)		5,976,721
Bank Stock and Moneved Capital (30%)		1,003,000
Bank Surplus (7%)		1,350,000
New Industrial Property (7%; 4.2% to 2.8%)		0
Air Pollution Control Facilities (7%, 2.8%)		0
Business Inventories (7%, 4.2%)		4,396,428
Non-Fossil Energy Generation Systems (7%, NA)		0
Energy Conservation Investments (15%; NA)		0
Other Personal Property (15% to 30%, 2.8% to 16%)		2,473,519

LOCALLY ASSESSED UTILITIES	1,871,364	5,134,225
LOCALLY ASSESSED COOPERATIVES	445,299	885,366
DEPARTMENT ALLOCATIONS	6,676,200	18,203,405
NET PROCEEDS AND ROYALTIES	7,099,740	10,192,987
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	68,330,108	143,010,664
TOTAL TAXABLE VALUE	22,640,221	26,683,617

## TREASURE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	16,681	47.10	785,760	16,461	53.64	883,045
Non-Irrigated (30%)	17,043	15.63	266,430	17,250	20.10	346,640
Grazing (30%)	518,810	2.43	1,264,120	514,495	2.47	1,269,968
Wild Hay (30%)	0	0.00	0	0	29.90	15,480
Other Agricultural Land (7% to 15%, 2% to 4.28%)	1	9.00	9	1	10.00	10
Other Land						
Suburban Tracts (30%, 8.55%)	22	100.00	2,200			0
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0	1,557	2.20	3,425
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Industrial Sites (30%, 8.55%)	0	0.00	0	5	406.00	2,030
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	27,581	0.25	7,000	27,581	0.26	7,189
New Industrial Land (7%, 2.8%)	0	0.00	0			0
City and Town Lots (30%, 8.55%)			38,840			262,940
(15%, 4.28%)			2,160			16,105
(7%, 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%, 8.55%)	791,760	2,274,095
(15%, 4.28%)	1,200	3,670
(7%, 2%)	0	0
On Suburban Tracts (30%, 8.55%)	17,890	0
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Timberland (30%, 8.55%)	0	0
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Industrial Sites (30%, 8.55%)	16,900	79,980
(7%)	0	0
On Patented Mining Claims (30%, 8.55%)	0	0
On City and Town Lots (30%, 8.55%)	619,450	1,733,390
(15%, 4.28%)	31,320	104,425
(7%, 2%)	0	0
Improve Existing Improvements (0% to 24%, 2.4% to 9.5%)	0	0
Other Improvements (15%, 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%, 11%, 13%)	1,905,420	3,584,604
Machinery Other Than Farm, Mining or Manufacturing (20%, 13%)	355,675	940,651

	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%, 6% to 16%)	1,100	1,181.21	1,299,332	883	1,828.77
Aircraft (20%, 11%)	9	7,232.22	65,090	9	13,333.33
Watercraft (20%, 11%)	22	701.13	15,425	18	1,673.61
Snowmobiles (20%, 13.3%)	11	287.50	4,025	10	497.50
Furniture and Fixtures (33.3%, 13.3%)			42,873		115,151
Livestock Totals (33.3%, 8%)					
Cattle	21,095	90.03	1,899,189	18,996	242.92
Sheep	119	7.89	939	191	15.99
Horses	373	132.50	49,425	371	415.36
Swine	312	49.44	6,406	497	70.45
Others	241	11.00	2,652	270	50.00
Mining Machinery (30%, 12%)			0		0
Drilling Rigs (30%, 12%)			0		111,075
Manufacturing Machinery (30%, 12%)			1,800		0
Mobile Homes (30%, 15% to 7%, 8.55% to 4.28%, 2%)	98	1,903.06	186,500	91	4,980.27
Agricultural Products in Storage (7%, 3.5%)			9,000		453,205
Bank Stock and Moneyed Capital (30%)			92,000		115,150
Bank Surplus (7%)			200,000		122,838
New Industrial Property (7%, 4.2% to 2.8%)			0		200,000
Air Pollution Control Facilities (7%, 2.8%)			0		0
Business Inventories (7%, 4.2%)			276,410		0
Non-Fossil Energy Generation Systems (7%, NA)			0		403,548
Energy Conservation Investments (15%, NA)			0		0
Other Personal Property (15% to 40%, 2.8% to 16%)			10,800		0

LOCALLY ASSESSED UTILITIES	103,382	252,218
LOCALLY ASSESSED COOPERATIVES	163,635	458,630
DEPARTMENT ALLOCATIONS	3,278,434	7,796,963
NET PROCEEDS AND ROYALTIES	23,282	15,119
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	13,806,153	28,631,621
TOTAL TAXABLE VALUE	3,925,542	4,653,587



## VALLEY COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	37,294	32.59	1,215,673	38,292	32.75	1,254,190
Non-Irrigated (30%)	620,994	11.85	7,348,332	622,305	18.04	11,225,865
Grazing (30%)	736,757	3.86	2,846,497	733,899	3.90	2,860,062
Wild Hay (30%)	8,536	11.60	99,028	8,498	12.27	104,277
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0	3	4.00	12
Other Land:						
Suburban Tracts (30%; 8.55%)	1,396	151.94	212,111	828	569.87	471,851
(15%; 4.28%)	0	0.00	0			9,211
(7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	9	130.66	1,176	265	6,341.03	1,680,372
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	0	0.00	193			193
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			1,485,684			3,778,175
(15%; 4.28%)			22,569			104,473
(7%; 2%)			0			3,000

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	5,756,280	20,068,079
(15%; 4.28%)	0	10,850
(7%; 2%)	0	155
On Suburban Tracts (30%; 8.55%)	1,854,549	5,497,091
(15%; 4.28%)	0	143,644
(7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	943,066	11,882,122
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	9,997,657	24,306,575
(15%; 4.28%)	200,460	722,888
(7%; 2%)	8,174	18,095
Improve Existing Improvements (0% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			11,754,560			19,953,709
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			366,195			496,640
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	8,313	1,056.54	8,783,025	8,999	1,508.74	13,563,530
Aircraft (20%; 11%)	76	9,047.56	687,615	48	22,675.73	1,088,435
Watercraft (20%; 11%)	559	815.75	456,005	438	1,767.90	774,340
Snowmobiles (20%; 13.3%)	104	431.97	44,925	137	1,066.00	146,042
Furniture and Fixtures (33.3%; 13.3%)			871,150			1,968,293
Livestock Totals (33.3%, 8%)						
Cattle	61,853	94.49	5,844,759	58,505	250.86	14,676,400
Sheep	4,362	10.65	46,458	3,526	29.27	103,213
Horses	1,482	105.97	157,050	1,386	345.78	479,250
Swine	0	0.00	77,341	3,514	74.60	262,159
Others	0	0.00	15,941			47,444
Mining Machinery (30%; 12%)			0			0
Drilling Rigs (30%; 12%)			0			0
Manufacturing Machinery (30%; 12%)			0			220,381
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	488	2,374.03	1,158,531	481	6,041.58	2,905,999
Agricultural Products in Storage (7%; 3.5%)			2,647,473			5,537,675
Bank Stock and Moneyed Capital (30%)			833,851			860,773
Bank Surplus (7%)			2,020,000			2,026,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			4,465,454			6,831,317
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			220,902			795,322
LOCALLY ASSESSED UTILITIES			1,012,606			2,622,522
LOCALLY ASSESSED COOPERATIVES			483,552			1,316,602
DEPARTMENT ALLOCATIONS			8,225,336			20,972,391
NET PROCEEDS AND ROYALTIES			60,075			131,375
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			82,224,253			181,920,992
TOTAL TAXABLE VALUE			20,260,501			20,303,887

## WHEATLAND COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	15,497	25.38	393,415	15,675	25.39	397,933
Non-Irrigated (30%)	45,908	17.74	814,492	60,910	17.63	1,073,809
Grazing (30%)	674,816	3.04	2,055,978	660,248	3.09	2,040,193
Wild Hay (30%)	22,049	14.53	320,553	21,563	14.81	319,296
Other Agricultural Land (7% to 15%; 2% to 4.28%)	10	1.70	17	5	2.60	13
Other Land						
Suburban Tracts (30%; 8.55%)	130	147.87	19,224			53,813
(15%; 4.28%)	0	0.00	0			134
(7%; 2%)	0	0.00	0			0
Timberland (30%)	2,481	2.47	6,150	2,481	2.48	6,150
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	0	0.00	0			463
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	59,482	0.25	14,932	59,472	0.25	14,932
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			332,052			835,837
(15%; 4.28%)			10,676			20,359
(7%; 2%)			0			3,358

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,508,760	3,095,266
(15%; 4.28%)	6,923	4,060
(7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	278,139	807,927
(15%; 4.28%)	1,552	5,270
(7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	0	31,327
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	1,757,899	5,155,690
(15%; 4.28%)	79,358	180,846
(7%; 2%)	17,869	44,740
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)		1,719,723			3,527,669
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)		176,542			12,499
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%; 6%-16%)	1,055	1,753.78	1,850,245	1,858	2,833,022
Aircraft (20%; 11%)	5	11,123.60	55,618	6	85,275
Watercraft (20%; 11%)	87	467.93	40,710	69	89,352
Snowmobiles (20%; 13.3%)	1	540.00	540	39	14,440
Furniture and Fixtures (33.3%; 13.3%)			108,827		317,870
Livestock Totals (33.3%; 8%)					
Cattle	30,125	93.21	2,808,012	28,417	6,915,763
Sheep	13,643	9.33	127,398	13,740	401,892
Horses	398	98.32	39,135	397	132,900
Swine	2,028	20.17	40,914	2,317	157,707
Others	0	0.00	27,054		129,826
Mining Machinery (30%; 12%)			0		0
Drilling Rigs (30%; 12%)			0		0
Manufacturing Machinery (30%; 12%)			2,400		309,063
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	137	2,045.84	280,281	156	764,736
Agricultural Products in Storage (7%; 3.5%)			65,552		289,001
Bank Stock and Moneyed Capital (30%)			302,518		346,389
Bank Surplus (7%)			100,000		100,000
New Industrial Property (7%; 4.2%-2.8%)			0		0
Air Pollution Control Facilities (7%; 2.8%)			0		0
Business Inventories (7%, 4.2%)			625,290		1,245,196
Non-Fossil Energy Generation Systems (7%; NA)			0		0
Energy Conservation Investments (15%; NA)			0		0
Other Personal Property (15% to 40%; 2.8% to 16%)			57,735		311,834

LOCALLY ASSESSED UTILITIES	628,297	2,050,953
LOCALLY ASSESSED COOPERATIVES	5,479	29,523
DEPARTMENT ALLOCATIONS	2,495,090	6,415,557
NET PROCEEDS AND ROYALTIES	0	0
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	18,725,349	40,571,883
TOTAL TAXABLE VALUE	5,294,358	5,002,007

## WIBAUX COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	0	0.00	0			0
Non-Irrigated (30%)	148,513	11.26	1,673,127	139,022	17.00	2,488,899
Grazing (30%)	351,338	3.32	1,167,311	355,937	3.43	1,221,092
Wild Hay (30%)	1,438	7.10	31,534	10,041	13.55	136,080
Other Agricultural Land (7% to 15%; 2% to 4.28%)	0	0.00	0			0
Other Land						
Suburban Tracts (30%; 8.55%)	149	85.80	12,785	150	152.00	22,890
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Timberland (30%)	0	0.00	0			0
(15%; 4.28%)	0	0.00	0			0
(7%; 2%)	0	0.00	0			0
Industrial Sites (30%; 8.55%)	12	60.71	2,550	50	127.20	6,360
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	130,205	0.24	33,997			33,838
New Industrial Land (7%; 2.8%)	0	0.00	0			0
City and Town Lots (30%; 8.55%)			102,930			379,285
(15%; 4.28%)			1,250			21,820
(7%; 2%)			0			0

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	1,508,515	4,601,705
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Suburban Tracts (30%; 8.55%)	89,515	202,985
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Timberland (30%; 8.55%)	0	0
(15%; 4.28%)	0	0
(7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	110,855	657,975
(7%)	0	0
On Patented Mining Claims (30%; 8.55%)	0	0
On City and Town Lots (30%; 8.55%)	755,435	2,633,420
(15%; 4.28%)	34,820	167,655
(7%; 2%)	0	0
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	0	0
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%, 11%-13%)			2,960,760			6,018,166
Machinery Other Than Farm, Mining or Manufacturing (20%, 13%)			97,680			476,427
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	1,908	1,330.64	2,538,870	1,137	2,288.08	2,601,549
Aircraft (20%; 11%)	8	2,886.25	23,090	10	8,307.30	83,073
Watercraft (20%; 11%)	7	196.42	1,375	8	545.38	4,363
Snowmobiles (20%; 13.3%)	29	491.03	14,240	21	754.05	15,835
Furniture and Fixtures (33.3%; 13.3%)			80,712			199,822
Livestock Totals (33.3%, 8%)						
Cattle	21,155	95.27	2,015,464	18,180	255.88	4,651,858
Sheep	1,426	12.09	17,250	1,704	33.11	56,412
Horses	457	107.82	49,275	419	372.08	155,900
Swine	2,111	22.11	46,689	963	68.89	66,337
Others	1,167	0.49	581	1,675	2.42	4,049
Mining Machinery (30%, 12%)			0			0
Drilling Rigs (30%, 12%)			944,375			2,894,170
Manufacturing Machinery (30%, 12%)			0			274,861
Mobile Homes (30% 15%-7%, 8.55%-4.28%-2%)	103	2,381.50	245,295	124	5,281.60	654,918
Agricultural Products in Storage (7%; 3.5%)			288,548			1,350,428
Bank Stock and Moneys Capital (30%)			190,720			229,000
Bank Surplus (7%)			250,000			250,000
New Industrial Property (7%; 4.2%-2.8%)			0			0
Air Pollution Control Facilities (7%; 2.8%)			0			0
Business Inventories (7%; 4.2%)			276,019			673,101
Non-Fossil Energy Generation Systems (7%; NA)			0			0
Energy Conservation Investments (15%; NA)			0			0
Other Personal Property (15% to 40%; 2.8% to 16%)			234,210			1,378,784
LOCALLY ASSESSED UTILITIES			65,202			208,789
LOCALLY ASSESSED COOPERATIVES			132,178			289,470
DEPARTMENT ALLOCATIONS			1,466,564			3,633,483
NET PROCEEDS AND ROYALTIES			3,697,464			3,044,016
GROSS PROCEEDS			0			0
TOTAL ASSESSED VALUE			21,074,688			41,888,815
TOTAL TAXABLE VALUE			8,237,294			7,818,698

## YELLOWSTONE COUNTY

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land						
Irrigated (30%)	81,682	48.23	3,940,130	84,417	48.38	4,083,813
Non Irrigated (30%)	202,368	18.97	3,840,578	197,160	25.10	4,948,755
Grazing (30%)	1,012,693	2.58	2,612,707	992,613	2.68	2,699,678
Wild Hay (30%)	0	0.00	0	4,260	17.62	75,040
Other Agricultural Land (7% to 15%, 2% to 4.28%)	72	62.01	4,465	337	392.64	132,320
Other Land						
Suburban Tracts (30%, 8.55%)	25,801	159.47	4,114,690	23,844	1,411.41	33,653,554
(15%, 4.28%)	190	334.52	63,560	162	4,454.95	721,702
(7%, 2%)	0	0.00	0	2	3,285.00	6,570
Timberland (30%)	0	0.00	0	21,543	2.37	51,140
(15%, 4.28%)	0	0.00	0			0
(7%, 2%)	0	0.00	0			0
Industrial Sites (30%, 8.55%)	3,369	560.75	1,884,130	7,508	16,296.53	122,354,373
Patented Mining Claims (100%)	0	0.00	0			0
Reserved Rights of Entry (100%)	11,866	0.07	865			15,417
New Industrial Land (7%, 2.8%)	0	0.00	0	37	43,984.86	1,627,440
City and Town Lots (30%, 8.55%)			39,247,690			192,239,477
(15%, 4.28%)			957,750			6,681,183
(7%, 2%)			36,910			262,140

## IMPROVEMENTS

On Agricultural Land (30%, 8.55%)	17,093,530	15,344,993
(15%, 4.28%)	28,700	0
(7%, 2%)	2,100	0
On Suburban Tracts (30%, 8.55%)	13,418,610	28,384,575
(15%, 4.28%)	346,810	0
(7%, 2%)	0	0
On Timberland (30%, 8.55%)	0	0
(15%, 4.28%)	0	0
(7%, 2%)	0	0
On Industrial Sites (30%, 8.55%)	38,584,358	294,938,681
(7%)	0	1,803,670
On Patented Mining Claims (30%, 8.55%)	0	0
On City and Town Lots (30%, 8.55%)	182,348,420	475,651,958
(15%, 4.28%)	4,180,815	17,112,631
(7%, 2%)	230,620	834,465
Improve Existing Improvements (6% to 24%, 2.4% to 9.5%)	106,730	69,210
Other Improvements (15%, 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%, 11%-13%)		9,930,676			17,590,460
Machinery Other Than Farm, Mining or Manufacturing (20%, 13%)		9,426,426			14,327,183
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE
Motor Vehicles (20%, 6%-16%)	62,529	1,040.93	65,088,525	55,811	1,663.32
Aircraft (20%, 11%)	136	15,470.55	2,103,995	168	39,039.35
Watercraft (20%, 11%)	2,972	535.75	1,592,273	2,644	1,166.98
Snowmobiles (20%, 13.3%)	52	125.00	6,500	358	613.60
Furniture and Fixtures (33.3%, 13.3%)			12,553,904		
Livestock Totals (33.3%, 8%)					
Cattle	73,603	85.54	6,296,067	70,539	226.31
Sheep	2,820	9.79	27,630	3,250	27.87
Horses	2,908	82.48	239,865	2,031	359.31
Swine	915	17.06	15,615	1,244	68.74
Others	0	0.00	40,880	12,068	14.57
Mining Machinery (30%, 12%)			0		0
Drilling Rigs (30%, 12%)			37,555		112,993
Manufacturing Machinery (30%, 12%)			6,704,756		96,373,480
Mobile Homes (30%-15% 7%, 8.55%-4.28%-2%)	4,593	2,258.63	10,373,918	4,725	6,072.01
Agricultural Products in Storage (7%, 3.5%)			566,368		6,111,147
Bank Stock and Moneyed Capital (30%)			6,538,226		8,470,785
Bank Surplus (7%)			15,462,338		17,837,571
New Industrial Property (7%, 4.2%-2.8%)			565,578		27,499
Air Pollution Control Facilities (7%, 2.8%)			94,942		4,492,957
Business Inventories (7%, 4.2%)			91,490,375		169,788,238
Non-Fossil Energy Generation Systems (7%, NA)			0		0
Energy Conservation Investments (15%, NA)			0		0
Other Personal Property (15% to 40%, 2.8% to 16%)			2,926,212		30,524,911

LOCALLY ASSESSED UTILITIES	23,419,599	58,876,599
LOCALLY ASSESSED COOPERATIVES	513,593	1,546,020
DEPARTMENT ALLOCATIONS	41,921,405	88,947,380
NET PROCEEDS AND ROYALTIES	174,487	172,352
GROSS PROCEEDS	0	0
TOTAL ASSESSED VALUE	611,155,776	1,000,485,294
TOTAL TAXABLE VALUE	130,815,974	175,255,213



## STATEWIDE

## REAL PROPERTY

LAND	— 1977 —			— 1978 —		
	ACRES	AVERAGE VALUE	ASSESSED VALUE	ACRES	AVERAGE VALUE	ASSESSED VALUE
Agricultural Land:						
Irrigated (30%)	1,367,438	32.79	44,843,219	1,190,197	32.01	37,708,804
Non-Irrigated (30%)	11,102,770	17.71	196,643,621	11,605,171	23.01	267,064,876
Grazing (30%)	37,340,504	3.40	127,314,215	36,789,746	3.58	131,647,260
Wild Hay (30%)	888,537	16.70	14,839,646	1,095,942	16.60	18,194,655
Other Agricultural Land (7% to 15%; 2% to 4.28%)	911	58.64	53,427	1,026	340.50	349,352
Other Land:						
Suburban Tracts (30%; 8.55%)	336,921	193.33	65,137,491	454,456	1,014.08	460,853,543
(15%; 4.28%)	2,463	258.08	635,665	2,273	2,972.37	6,765,192
( 7%; 2%)	51	867.84	44,260	116	4,222.42	489,801
Timberland (30%)	3,067,769	6.87	21,093,646	3,074,250	9.45	29,044,225
(15%; 4.28%)	44	28.38	1,249			0
( 7%; 2%)	1	324.00	324			0
Industrial Sites (30%; 8.55%)	28,369	252.31	7,157,981	34,045	4,314.18	146,876,308
Patented Mining Claims (100%)	246,731	3.84	947,606	372,067	3.16	1,177,043
Reserved Rights of Entry (100%)	3,476,463	0.40	1,409,959	3,377,957	0.34	1,161,775
New Industrial Land (7%; 2.8%)	0	0.00	1,004	51	32,193.55	1,641,871
City and Town Lots (30%; 8.55%)			153,696,535			842,844,344
(15%; 4.28%)			4,535,613			26,535,265
( 7%; 2%)			210,386			1,185,824

## IMPROVEMENTS

On Agricultural Land (30%; 8.55%)	190,992,747	339,461,101
(15%; 4.28%)	611,442	964,602
( 7%; 2%)	121,085	117,926
On Suburban Tracts (30%; 8.55%)	179,916,834	721,973,255
(15%; 4.28%)	3,345,997	18,891,481
( 7%; 2%)	195,987	1,565,710
On Timberland (30%; 8.55%)	541,565	2,767,518
(15%; 4.28%)	2,700	2,832,622
( 7%; 2%)	0	0
On Industrial Sites (30%; 8.55%)	126,383,910	586,685,357
( 7%)	56,593	10,901,389
On Patented Mining Claims (30%; 8.55%)	1,478,283	2,478,737
On City and Town Lots (30%; 8.55%)	839,455,709	2,696,310,936
(15%; 4.28%)	27,212,704	83,570,817
( 7%; 2%)	1,781,324	5,904,455
Improve Existing Improvements (6% to 24%; 2.4% to 9.5%)	799,679	2,343,368
Other Improvements (15%; 4.28%)	0	0

## PERSONAL PROPERTY

Farm Machinery and Equipment (20%; 11%-13%)			281,355,204			502,518,870
Machinery Other Than Farm, Mining or Manufacturing (20%; 13%)			91,856,974			124,524,472
	NUMBER	AVERAGE VALUE		NUMBER	AVERAGE VALUE	
Motor Vehicles (20%; 6%-16%)	505,456	1,137.10	574,758,346	454,689	1,863.57	847,442,719
Aircraft (20%; 11%)	1,708	9,741.00	16,637,630	1,528	26,109.98	39,896,057
Watercraft (20%; 11%)	23,285	579.17	13,486,119	23,331	931.18	21,795,268
Snowmobiles (20%; 13.3%)	8,921	359.87	3,210,463	7,547	4,404.50	33,240,761
Furniture and Fixtures (33.3%; 13.3%)			61,052,685			164,642,569
Livestock Totals (33.3%; 8%)						
Cattle	2,203,899	92.66	204,218,243	2,051,079	245.76	504,067,483
Sheep	357,995	9.71	3,476,670	359,291	28.95	10,400,689
Horses	61,892	102.51	6,344,781	59,937	354.70	21,259,358
Swine	91,017	24.10	2,194,062	94,146	71.21	6,703,897
Others	213,238	5.39	1,151,412	477,825	9.85	4,707,919
Mining Machinery (30%; 12%)			51,842,392			127,682,550
Drilling Rigs (30%; 12%)			23,355,392			37,463,102
Manufacturing Machinery (30%; 12%)			90,594,018			344,735,745
Mobile Homes (30%-15%-7%; 8.55%-4.28%-2%)	38,244	2,076.29	79,405,958	37,543	5,921.24	222,300,772
Agricultural Products in Storage (7%; 3.5%)			33,577,405			92,340,948
Bank Stock and Moneyed Capital (30%)			36,415,739			47,802,820
Bank Surplus (7%)			81,659,037			106,680,097
New Industrial Property (7%; 4.2%-2.8%)			26,303,468			1,432,394
Air Pollution Control Facilities (7%; 2.8%)			20,073,679			110,078,428
Business Inventories (7%; 4.2%)			361,605,677			765,073,678
Non-Fossil Energy Generation Systems (7%; NA)			542			0
Energy Conservation Investments (15%; NA)			7,349			0
Other Personal Property (15% to 40%; 2.8% to 16%)			30,765,795			251,800,137
LOCALLY ASSESSED UTILITIES			258,521,591			621,486,945
LOCALLY ASSESSED COOPERATIVES			14,119,481			37,584,792
DEPARTMENT ALLOCATIONS			340,083,207			930,449,644
NET PROCEEDS AND ROYALTIES			209,314,117			219,967,044
GROSS PROCEEDS			176,975,680			240,840,770
TOTAL ASSESSED VALUE			5,105,825,522			13,103,720,390
TOTAL TAXABLE VALUE			1,466,743,754			1,568,285,437



## PUBLIC UTILITY ASSESSMENTS BY STATE DEPARTMENT OF REVENUE — 1977-1978

## RAILROADS

	1977 Assessment in Montana	1977 Value Property Locally Assessed	Allocated By Department of Revenue	1978 Assessment in Montana	1978 Value Property Locally Assessed	Allocated By Department of Revenue
Burlington Northern .....	\$ 87,268,513	\$ 9,487,673	\$ 77,780,840	\$217,710,520	\$ 23,782,635	\$193,927,885
Butte, Anaconda & Pacific .....	1,595,395	319,957	1,275,438	4,472,713	623,493	3,849,220
Chicago, Milwaukee, St. Paul & Pacific .....	11,590,087	2,180,879	9,409,208	26,329,010	5,019,723	21,309,287
Soo Line .....	109,867	5,950	103,917	310,289	16,075	294,214
Union Pacific .....	3,576,928	185,074	3,391,854	8,602,602	563,140	8,039,462
	<u>\$104,140,790</u>	<u>\$ 12,179,533</u>	<u>\$ 91,961,257</u>	<u>\$257,425,134</u>	<u>\$ 30,005,066</u>	<u>\$227,420,068</u>

## POWER &amp; GAS

Black Hills Power & Light .....	\$ 575,191	\$ 86,191	\$ 489,000	\$ 1,851,608	\$ 262,389	\$ 1,589,219
Montana-Dakota Utilities .....	25,052,778	11,002,962	14,049,816	60,126,522	27,380,674	32,745,848
Montana Power Company .....	184,008,586	136,581,874	47,426,712	492,555,830	338,879,576	153,676,254
Pacific Power & Light .....	8,685,225	6,084,732	2,600,493	27,851,940	15,361,300	12,490,640
Washington Water Power Co. ....	23,840,672	21,676,821	2,163,851	76,125,641	69,960,751	6,164,890
	<u>\$242,162,452</u>	<u>\$175,432,580</u>	<u>\$ 66,729,872</u>	<u>\$658,511,541</u>	<u>\$451,844,690</u>	<u>\$206,666,851</u>

## TELEGRAPH LINES

Western Union .....	\$ 227,461	\$ 10,409	\$ 217,052	\$ 619,422	\$ 30,148	\$ 589,274
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## TELEPHONE LINES

American Telephone & Telegraph .....	\$ 8,838,881	\$ 3,915,926	\$ 4,922,955	\$ 23,822,140	\$ 9,951,175	\$ 13,870,965
Continental Telephone Co. ....	3,414,763	270,813	3,143,950	8,833,535	664,103	8,169,432
Hot Springs Telephone .....	44,963	740	44,223	127,936	1,360	126,576
Intermountain Telephone Co. ....	29,011	4,075	24,936	73,997	6,300	67,697
Mountain States Tel. & Tel. Co. ....	82,644,267	14,618,944	68,025,323	221,652,440	33,821,164	187,831,276
Northwestern Telephone Systems .....	7,820,372	562,867	7,257,505	20,782,487	1,228,971	19,553,516
Project Telephone .....	525,982	35,675	490,307	1,036,060	173,887	862,173
Southern Montana .....	28,917	10,685	18,232	243,244	25,835	217,409
Western Telecommunications .....	905,846	17,441	888,405	3,077,781	16,324	3,061,457
	<u>\$104,253,002</u>	<u>\$ 19,437,166</u>	<u>\$ 84,815,836</u>	<u>\$279,649,620</u>	<u>\$ 45,889,119</u>	<u>\$233,760,501</u>

## PIPELINES

Bell Creek Pipeline Co. ....	\$ 890,358	\$ 140,947	\$ 749,411	\$ 2,497,148	\$ 352,867	\$ 2,144,281
Butte Pipeline .....	2,766,663	829,067	1,937,596	6,377,651	2,289,970	4,087,681
Continental Pipeline .....	8,315,432	1,189,062	7,126,370	21,260,825	3,241,060	18,019,765
Exxon Pipeline .....	1,245,320	204,550	1,040,770	2,847,320	511,250	2,336,070
Farmers Union Central Exchange .....	2,866,421	174,751	2,691,670	8,099,400	287,106	7,812,294
Fairview Pipeline .....	251,411	72,597	178,814	1,182,636	194,490	988,146
Husky Pipeline .....	232,829	58,840	173,989	853,665	148,475	705,190
Northern Natural Gas .....	5,981,706	2,081,847	3,899,859	14,679,795	4,960,985	9,718,810
Phillips Petroleum .....	929,983	251,687	678,296	2,532,827	588,493	1,944,334
Permian Corporation .....	283,372	4,720	278,652	1,157,464	15,300	1,142,164
Texas Pipeline .....	259,764	103,567	156,197	520,197	268,505	251,692
Wascana Pipeline .....	400,767	37,415	363,352	1,018,040	93,540	924,500
Wesco Pipeline .....	462,104	224,975	237,129	804,883	593,009	211,874
Western Crude Oil, Inc. ....	91,497	81,481	10,016	237,183	219,733	17,450
Western Oil Transportation Co. ....	721,461	160,079	561,382	1,575,156	394,097	1,181,059
Yellowstone Pipeline .....	6,449,322	473,683	5,975,639	15,741,980	1,216,235	14,525,745
	<u>\$ 32,148,410</u>	<u>\$ 6,089,268</u>	<u>\$ 26,059,142</u>	<u>\$ 81,386,170</u>	<u>\$ 15,375,115</u>	<u>\$ 66,011,055</u>

## AIRLINES

	1977 Assessment In Montana	1977 Value Property Locally Assessed	Allocated By Department of Revenue	1978 Assessment In Montana	1978 Value Property Locally Assessed	Allocated By Department of Revenue
Air West .....	\$ 182,230	\$ 64,705	\$ 117,525	\$ 456,307	\$ 28,472	\$ 427,835
Frontier .....	1,219,252	245,521	973,731	3,187,766	448,106	2,739,660
Northwest .....	2,989,469	274,242	2,715,227	6,680,793	537,836	6,142,957
Western .....	1,782,084	235,043	1,547,041	4,811,255	441,122	4,370,133
	<u>\$ 6,173,035</u>	<u>\$ 819,511</u>	<u>\$ 5,353,524</u>	<u>\$ 15,136,121</u>	<u>\$ 1,455,536</u>	<u>\$ 13,680,585</u>

## TELEPHONE CO-OPS

Blackfoot Telephone Assoc. ....	\$ 1,996,028	\$ 162,662	\$ 1,833,366	\$ 5,281,983	\$ 468,249	\$ 4,813,734
Mid-Rivers Telephone .....	8,435,834	461,999	7,973,835	22,404,632	1,142,193	21,262,439
Nemont Telephone .....	3,533,844	376,979	3,156,865	8,869,520	758,854	8,110,666
Northern Telephone .....	899,596	167,283	732,313	2,342,695	236,589	2,106,106
Range Telephone .....	3,070,782	223,160	2,847,622	8,039,435	434,118	7,605,317
Three Rivers Telephone .....	2,692,802	270,685	2,422,117	7,738,642	552,961	7,185,681
Triangle Telephone .....	4,992,242	486,653	4,505,589	13,796,642	1,159,047	12,637,595
Valley Rural Telephone .....	1,155,782	85,653	1,070,129	3,113,304	194,103	2,919,201
West River Telephone Co-op .....	<u>65,274</u>	<u>—</u>	<u>65,274</u>	<u>161,130</u>	<u>—</u>	<u>161,130</u>
	<u>\$ 26,842,184</u>	<u>\$ 2,235,074</u>	<u>\$ 24,607,110</u>	<u>\$ 71,747,983</u>	<u>\$ 4,946,114</u>	<u>\$ 66,801,869</u>

## ELECTRIC CO-OPS

Beartooth Electric .....	\$ 1,658,609	\$ 447,205	\$ 1,211,404	\$ 4,413,350	\$ 747,915	\$ 3,665,435
Big Flat Electric .....	1,853,660	440,919	1,412,741	5,200,006	444,375	4,755,631
Fergus Electric .....	2,757,727	358,365	2,399,362	7,038,301	628,199	6,410,102
Flathead Electric .....	2,131,487	179,912	1,951,575	7,867,650	940,358	6,927,292
Glacier Electric .....	3,260,668	723,269	2,537,399	8,603,875	1,933,291	6,670,584
Goldenwest Electric .....	497,721	136,160	361,561	1,362,716	265,098	1,097,618
Grand Electric Co-op .....	10,470	—	10,470	26,145	—	26,145
Hill County Electric .....	3,164,831	729,532	2,435,299	8,700,226	1,789,110	6,911,116
Lincoln Electric .....	823,845	125,735	698,110	3,807,795	390,164	3,417,631
Lower Yellowstone .....	1,746,130	204,358	1,541,772	4,634,971	459,024	4,175,947
Marias River Electric .....	1,837,571	261,710	1,575,861	4,662,459	620,542	4,041,917
McCone Electric .....	3,752,885	357,062	3,395,823	9,784,975	619,365	9,165,610
Mid-Yellowstone Electric .....	1,207,599	290,555	917,044	3,262,277	831,850	2,430,427
Missoula Electric .....	3,206,284	355,277	2,851,007	9,035,236	651,594	8,383,642
Northern Electric .....	1,480,305	234,580	1,245,725	3,797,430	518,545	3,278,885
Northern Lights .....	996,240	65,275	930,965	2,329,490	163,613	2,165,877
Park Electric .....	1,574,718	172,512	1,402,206	4,244,487	483,192	3,761,295
Sheridan Electric .....	2,313,309	348,479	1,964,830	5,971,818	652,473	5,319,345
Southeast Electric .....	1,132,238	147,555	984,683	2,881,105	295,633	2,585,472
Sun River Electric .....	2,799,006	576,325	2,222,681	7,628,774	948,870	6,679,904
Tongue River Electric .....	2,764,284	497,865	2,266,419	7,524,205	1,031,268	6,492,937
Valley Electric .....	1,003,834	198,532	805,302	2,704,952	752,633	1,952,319
Vigilante Electric .....	3,403,978	641,237	2,762,741	9,249,132	1,303,546	7,945,586
Yellowstone Electric .....	<u>2,947,835</u>	<u>493,198</u>	<u>2,454,637</u>	<u>8,840,025</u>	<u>1,580,320</u>	<u>7,259,705</u>
	<u>\$ 48,325,234</u>	<u>\$ 7,985,617</u>	<u>\$ 40,339,617</u>	<u>\$ 133,571,400</u>	<u>\$ 18,050,978</u>	<u>\$ 115,520,422</u>
GRAND TOTAL .....	<u>\$ 564,272,568</u>	<u>\$ 224,189,158</u>	<u>\$ 340,083,410</u>	<u>\$ 1,498,047,391</u>	<u>\$ 567,596,766</u>	<u>\$ 930,450,625</u>



**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE  
STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>BEAVERHEAD</b>				
American Tel. & Tel. Co. ....	\$ 76,100		\$ 187,980	
Montana Power Company .....	709,587		2,210,442	
Mountain States Tel. & Tel. Co. ....	680,005		1,898,878	
Southern Montana Telephone Co. ....	14,966		178,464	
Union Pacific Railroad Co. ....	2,265,667		5,370,104	
Vigilante Electric Co-op, Inc. ....	1,505,235		4,250,969	
Western TeleCommunications .....	55,718		131,656	
Western Union .....	555		1,344	
		\$ 5,307,833		\$ 14,229,837
<b>BIG HORN</b>				
American Tel. & Tel. Co. ....	\$ 70,748		\$ 169,490	
Burlington Northern Huntley Branch .....	1,835,235		4,588,089	
Continental Pipeline .....	262,082		664,932	
Continental Telephone .....	43,221		126,748	
Husky Pipeline Co. ....	56,598		229,398	
Mid-Yellowstone Electric Co-op .....	36,579		95,118	
Montana-Dakota Utilities Co. ....	716,932		1,659,363	
Montana Power Company .....	821,656		3,125,791	
Mountain States Tel. & Tel. Co. ....	844,818		2,180,955	
Pacific Power & Light Co. ....	197,131		922,015	
Project Telephone Company .....	3,276		5,221	
Range Telephone Co-op, Inc. ....	337,579		782,293	
Tongue River Electric Co-op. ....	47,597		137,140	
Western TeleCommunications .....	4,955		11,707	
Western Union .....	234		566	
Yellowstone Valley Electric Co-op .....	145,222		411,280	
		\$ 5,423,863		\$ 15,110,106
<b>BLAINE</b>				
Big Flat Electric Co-op, Inc. ....	\$ 393,948		\$ 1,280,312	
Burlington Northern Main Line .....	1,842,807		4,606,533	
Saco Northwest Line .....	210,154		525,385	
Hill County Electric Co-op .....	459,457		1,311,606	
Montana Power Company .....	735,175		2,260,071	
Mountain States Tel. & Tel. Co. ....	173,950		457,183	
Northern Natural Gas .....	2,576,286		6,395,112	
Triangle Telephone Co-op .....	789,159		2,211,753	
		\$ 7,180,936		\$ 19,047,955
<b>BROADWATER</b>				
American Tel. & Tel. Co. ....	\$ 110,238		\$ 265,954	
Burlington Northern Main Line .....	1,144,271		2,860,676	
Chicago, Milwaukee, St. Paul & Pacific R. R. Main Line .....	176,344		399,753	
Montana Power Company .....	289,501		881,578	
Mountain States Tel. & Tel. Co. ....	385,164		885,984	
Vigilante Electric Co-op. ....	459,515		1,325,490	
Yellowstone Pipe Line Co. ....	538,969		1,310,118	
		\$ 3,104,002		\$ 7,929,553

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>CARBON</b>				
Beartooth Electric Co-op .....	\$ 603,759		\$ 1,827,310	
Burlington Northern .....	1,520,115		3,793,913	
Continental Pipeline .....	214,548		544,334	
Continental Telephone Co. ....	130,775		397,809	
Exxon Pipe Line Company .....	690,138		1,549,088	
Husky Pipeline Company .....	46,698		189,268	
Montana-Dakota Utilities Co. ....	1,005,415		2,324,823	
Montana Power Co. ....	939,654		3,056,712	
Mountain States Tel. & Tel. Co. ....	709,546		1,976,422	
Pacific Power & Light Co. ....	87,380		409,871	
Western TeleCommunications .....	6,115		14,450	
Yellowstone Valley Electric Co-op .....	38,406		119,550	
		\$ 5,992,549		\$ 16,203,550
<b>CARTER</b>				
Bell Creek Pipeline Co. ....	\$ 643,084		\$ 1,840,048	
Black Hills Power & Light .....	357,001		1,160,226	
Butte Pipe Line Company .....	1,240,239		2,616,430	
Continental Telephone Co. ....	50,640		—	
Grand Electric Co-op, Inc. ....	10,470		26,145	
Mid-Rivers Telephone Co-op .....	186,569		515,234	
Montana-Dakota Utilities Co. ....	323,411		747,267	
Mountain States Tel. & Tel. Co. ....	5,968		17,273	
Permian Corporation .....	71,583		293,412	
Range Telephone .....	358,281		833,004	
Southeast Electric .....	576,514		1,511,345	
Tongue River Electric Co-op .....	6,987		19,736	
West River Telephone Co-op .....	65,274		161,130	
Western Oil Transportation Co. ....	114,803		241,525	
		\$ 4,010,824		\$ 9,982,775
<b>CASCADE</b>				
Air West .....	\$ 23,518		\$ 85,615	
Burlington Northern				
Havre to Butte Line .....	1,422,804		3,547,936	
Gerber to Brown Spur .....	52,211		130,528	
Shelby to Billings Branch .....	1,104,726		2,757,826	
Vaughn to Emerson Jt. (Jt. Sect.) .....	64,865		91,476	
Vaughn to Dracut Jt. (Jt. Sect.) .....	38,759		45,936	
Vaughn Branch .....	210,551		287,115	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Lewistown-Great Falls Branch .....	122,782		277,820	
Great Falls-Agawam Branch .....	52,694		119,213	
Great Falls-Vaughn Branch (Jt.) .....	39,179		88,737	
Vaughn to Dracut Branch (Jt.) .....	25,934		58,839	
Continental Pipe Line Co. ....	519,240		1,315,318	
Fergus Electric Co-op, Inc. ....	24,564		65,910	
Frontier Airlines, Inc. ....	84,340		172,754	
Montana Power Company .....	3,743,865		12,097,817	
Mountain States Tel. & Tel. Co. ....	9,135,824		25,307,282	
Northwest Airlines .....	412,264		975,149	
Phillips Petroleum Co. ....	70,277		201,447	
Sun River Electric Co-op, Inc. ....	324,236		988,447	
Three Rivers Telephone Co-op .....	783,132		2,099,587	
Western Airlines, Inc. ....	613,345		1,632,653	
Western TeleCommunications .....	53,159		217,551	
Western Union .....	80,369		199,107	
Yellowstone Pipeline Co. ....	310,124		757,004	
		\$ 19,312,762		\$ 53,521,067

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>CHOUTEAU</b>				
Burlington Northern				
Butte Line .....	\$ 1,593,897		\$ 3,986,021	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Lewistown-Great Falls Branch .....	380,672		862,396	
Continental Pipe Line Co. ....	181,792		460,506	
Fergus Electric Co-op, Inc. ....	5,692		15,121	
Hill County Electric Co-op .....	553,861		1,563,129	
Montana Power Company .....	1,373,353		4,318,451	
Mountain States Tel. & Tel. Co. ....	422,857		1,095,796	
Northern Natural Gas .....	143,755		365,041	
Sun River Electric Co-op .....	249,096		734,175	
Three Rivers Rural Tel. Co-op .....	40,690		980,907	
Triangle Telephone Assn. Inc. ....	1,000,963		2,845,485	
		\$ 5,946,628		\$ 17,227,028
<b>CUSTER</b>				
American Tel. & Tel. Co. ....	\$ 104,895		\$ 254,805	
Burlington Northern				
Main Line .....	1,157,972		2,894,927	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	497,193		1,125,680	
Farmers Union Central Exchange .....	372,080		1,079,926	
Frontier Airlines, Inc. ....	50,916		138,299	
McCone Electric Co-op .....	51,012		136,073	
Mid-Rivers Telephone Co-op .....	62,647		166,196	
Mid-Yellowstone Electric Co-op .....	37,485		99,792	
Montana-Dakota Utilities Co. ....	1,221,820		2,865,300	
Mountain States Tel. & Tel. Co. ....	1,070,144		2,857,965	
Range Telephone Co-op, Inc. ....	119,399		1,261,068	
Southeast Electric Co-op, Inc. ....	26,798		73,562	
Tongue River Electric Co-op .....	546,195		1,582,426	
Western TeleCommunications .....	24,681		82,134	
Western Union .....	4,356		10,133	
		\$ 5,347,593		\$ 14,628,286
<b>DANIELS</b>				
Burlington Northern				
Plentywood West Branch .....	\$ 294,525		\$ 736,310	
Scobey-Opheim Line .....	494,552		1,258,239	
Montana-Dakota Utilities Co. ....	165,814		381,119	
Mountain States Tel. & Tel. Co. ....	196,537		492,379	
Nemont Telephone Co-op .....	786,666		2,002,208	
Northern Electric Co-op .....	250,799		659,659	
Sheridan County Electric Co-op .....	322,052		881,518	
Soo Line Railroad .....	12,802		36,675	
		\$ 2,523,747		\$ 6,448,107

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>DAWSON</b>				
American Tel. & Tel. Co. ....	\$ 281,116		\$ 699,518	
Burlington Northern				
Main Line .....	1,273,088		3,182,717	
Glendive East Line .....	437,002		1,092,505	
Newlon West Branch .....	56,385		140,963	
Redwater Branch .....	461,126		1,152,814	
Fairview Pipe Line Co. ....	25,077		138,577	
Farmers Union Central Exchange .....	363,067		1,053,764	
Frontier Airlines, Inc. ....	50,425		131,839	
Goldenwest Electric Co-op .....	75,020		227,043	
Lower Yellowstone Electric Co-op .....	63,524		169,682	
McCone Electric Co-op, Inc. ....	794,496		2,134,677	
Mid-Rivers Telephone Co-op .....	1,713,730		4,567,008	
Montana-Dakota Utilities Co. ....	1,211,825		2,816,210	
Mountain States Tel. & Tel. Co. ....	1,908,324		5,119,039	
Texas Pipeline Co. ....	53,314		85,962	
Tongue River Electric Co-op .....	14,798		41,797	
Wesco Pipeline Co. ....	90,265		80,651	
Western Crude Oil Co. ....	3,413		5,946	
Western TeleCommunications .....	34,456		148,561	
Western Union .....	1,258		3,046	
		\$ 8,911,709		\$ 22,992,319
<b>DEER LODGE</b>				
Burlington Northern				
Montana Union Line .....	\$ 323,463		\$ 808,658	
Butte, Anaconda & Pacific Railway Co.				
Main Line .....	329,028		993,424	
Main Line Spur .....	258,117		772,745	
Brown Spur .....	38,713		117,154	
Mill Creek Slime Spur .....	7,087		21,447	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	133,089		301,700	
Montana Power Company .....	959,171		2,827,055	
Mountain States Tel. & Tel. Co. ....	912,772		2,457,998	
Southern Montana Telephone Co. ....	2,093		24,955	
Vigilante Electric Co-op .....	32,077		89,343	
Western TeleCommunications .....	36,695		86,706	
Western Union Telegraph Co. ....	2,328		5,616	
		\$ 3,034,633		\$ 8,506,801
<b>FALLON</b>				
Butte Pipe Line Co. ....	\$ 649,326		\$ 1,369,859	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	371,725		842,664	
Goldenwest Electric Co-op .....	61,101		195,046	
Mid-Rivers Telephone Co-op .....	171,893		456,960	
Montana-Dakota Utilities Co. ....	1,976,501		4,569,920	
Mountain States Telephone Co. ....	294,070		761,153	
Southeast Electric Co-op .....	348,028		912,965	
Tongue River Electric Co-op .....	3,871		10,934	
Wesco Pipeline Company .....	61,438		54,894	
Western Union .....	59		143	
Western TeleCommunications .....	—		106,326	
		\$ 3,938,012		\$ 9,280,864



# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>FERGUS</b>				
Burlington Northern				
Shelby to Billings Line .....	\$ 84,525		\$ 211,313	
Moccasin Branch .....	200,872		502,215	
Spring Creek to Lewistown (Jt.) .....	72,330		180,826	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Harlowton-Lewistown Branch .....	206,385		464,010	
Lewistown-Great Falls Branch (Jt.) .....	43,259		97,978	
Lewistown-Great Falls Branch .....	233,970		530,051	
Lewistown-Winifred Branch .....	161,530		365,161	
Lewistown-Grass Range .....	137,053		309,827	
Continental Pipe Line Co. ....	143,220		362,801	
Fergus Electric Co-op .....	1,051,501		2,785,838	
Frontier Airlines .....	46,317		116,286	
Hill County Electric Co-op .....	7,445		21,509	
Mid-Rivers Telephone Co-op .....	257,833		685,469	
Montana Power Company .....	620,939		1,832,699	
Mountain States Tel. & Tel. Co. ....	1,069,659		3,021,448	
Triangle Telephone Co-op .....	186,731		502,978	
Western Union .....	711		1,722	
		\$ 4,524,280		\$ 11,992,131

## **FLATHEAD**

Air West .....	\$ 94,007		\$ 342,220	
American Tel. & Tel. Co. ....	756		1,830	
Burlington Northern				
Main Line .....	3,312,845		8,280,823	
Kalispell Branch .....	240,030		600,076	
Logging Spur-Kalispell to Somers .....	36,467		91,166	
Flathead Electric Co-op .....	1,856,174		6,603,942	
Frontier Airlines, Inc. ....	29,564		85,659	
Glacier Electric Co-op .....	16,909		47,469	
Lincoln Electric Co-op .....	105,243		516,252	
Montana Power Company .....	1,261,396		3,477,528	
Mountain States Tel. & Tel. Co. ....	197,294		494,996	
Northwestern Telephone Systems, Inc. ....	5,941,434		15,995,919	
Pacific Power & Light Co. ....	1,956,443		9,434,300	
Western TeleCommunications .....	28,506		67,357	
Western Union .....	6,338		18,309	
		\$ 15,083,406		\$ 46,057,846



# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>GALLATIN</b>				
American Tel. & Tel. Co. ....	\$ 115,311		\$ 282,145	
Burlington Northern				
Main Line .....	1,601,741		4,004,351	
Butte Line .....	441,056		1,102,640	
Red Bluff Line .....	12,136		30,339	
Camp Creek Branch .....	98,208		245,520	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	391,926		888,451	
Three Forks-Bozeman Branch .....	128,407		289,674	
Gallatin Gateway Branch .....	15,484		34,930	
Continental Telephone Co. ....	500,478		1,568,628	
Frontier Airlines .....	108,977		337,851	
Montana Power Company .....	3,052,836		9,337,808	
Mountain States Tel. & Tel. Co. ....	3,640,128		10,389,388	
Northwest Airlines, Inc. ....	338,684		755,499	
Park Electric Co-op, Inc. ....	70,064		187,314	
Union Pacific R. R. Co.				
Yellowstone Branch .....	111,451		264,110	
Vigilante Electric Co-op .....	7,191		20,028	
Western Airlines .....	81,863		166,544	
Western TeleCommunications .....	82,780		457,069	
Western Union Telegraph Co. ....	6,525		20,984	
Yellowstone Pipe Line Co. ....	525,706		1,277,880	
		\$ 11,330,952		\$ 31,661,153
<b>GARFIELD</b>				
Continental Pipe Line Co. ....	\$ 9,691		\$ 24,816	
McCone Electric Co-op .....	1,032,611		2,763,516	
Mid-Rivers Telephone Co-op .....	1,151,595		3,030,821	
		\$ 2,193,897		\$ 5,819,153
<b>GLACIER</b>				
American Tel. & Tel. Co. ....	\$ 32,084		\$ 79,778	
Burlington Northern				
Main Line .....	2,246,231		5,615,578	
Continental Pipe Line Co. ....	1,582,072		4,006,451	
Continental Telephone Co. ....	289,716		858,188	
Glacier Electric Co-op .....	2,240,463		5,825,563	
Montana Power Company .....	1,604,604		4,758,350	
Mountain States Tel. & Tel. Co. ....	591,608		1,589,078	
Northern Telephone Co-op .....	164,700		468,046	
Permian Corporation .....	127,036		520,704	
Phillips Petroleum Co. ....	73,742		211,378	
Texas Pipe Line Co. ....	64,086		103,251	
Western Oil Transportation Co. ....	178,280		375,107	
Western Union .....	4,342		11,844	
		\$ 9,198,964		\$ 24,423,316

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>GOLDEN VALLEY</b>				
Burlington Northern				
Shelby to Billings Branch .....	\$ 792,351		\$ 1,980,878	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	292,548		663,177	
Continental Pipe Line Co. ....	520,995		1,319,442	
Continental Telephone Co. ....	25,418		75,297	
Fergus Electric Co-op .....	156,631		427,605	
Mid-Rivers Telephone Co-op .....	306,676		838,049	
Montana Power Company .....	354,227		1,055,261	
Mountain States Tel. & Tel. Co. ....	122,223		303,132	
		\$ 2,571,069		\$ 6,662,841
<b>GRANITE</b>				
American Tel. & Tel. Co. ....	\$ 68,205		\$ 165,212	
Blackfoot Telephone Co-op .....	80,958		204,348	
Burlington Northern				
Main Line .....	785,487		1,963,718	
Philipsburg Branch .....	287,924		719,813	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	280,786		636,512	
Missoula Electric Co-op .....	75,415		218,289	
Montana Power Company .....	749,064		2,134,536	
Mountain States Tel. & Tel. Co. ....	338,662		877,457	
Yellowstone Pipe Line Co. ....	354,594		861,979	
		\$ 3,021,095		\$ 7,781,864
<b>HILL</b>				
Burlington Northern				
Main Line .....	\$ 2,071,986		\$ 5,186,485	
Havre to Butte Line .....	449,914		1,124,887	
Frontier Airlines, Inc. ....	33,588		58,622	
Hill County Electric Co-op .....	1,129,356		3,201,574	
Montana Power Company .....	1,179,510		3,594,729	
Mountain States Tel. & Tel. Co. ....	1,221,719		3,082,879	
Northern Natural Gas .....	1,179,818		2,958,657	
Triangle Telephone Assn. Inc. ....	1,487,567		4,200,557	
Western Union .....	1,165		4,369	
		\$ 8,754,623		\$ 23,412,759
<b>JEFFERSON</b>				
American Tel. & Tel. Co. ....	\$ 890,901		\$ 2,214,392	
Burlington Northern				
Main Line .....	47,859		119,648	
Butte Line .....	916,564		2,289,375	
Havre to Butte Line .....	758,583		1,896,456	
Ruby Valley Branch .....	112,680		281,700	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	262,488		595,033	
Montana Power Company .....	1,112,879		3,648,111	
Mountain States Tel. & Tel. Co. ....	1,244,636		3,357,041	
Vigilante Electric Co-op .....	207,098		598,803	
Western TeleCommunications .....	86,323		207,308	
Western Union .....	804		1,726	
Yellowstone Pipe Line Co. ....	65,575		159,399	
		\$ 5,706,390		\$ 15,368,992

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>JUDITH BASIN</b>				
Burlington Northern				
Shelby to Billings Branch .....	\$ 1,669,857		\$ 4,174,643	
Moccasin Branch .....	119,112		297,780	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Harlowton-Lewistown Branch .....	43,760		98,381	
Lewistown-Great Falls Branch .....	57,007		129,146	
Continental Pipe Line Co. ....	804,162		2,037,053	
Fergus Electric Co-op .....	254,155		658,264	
Montana Power Company .....	723,601		2,317,702	
Mountain States Tel. & Tel. Co. ....	252,400		650,559	
Sun River Electric Co-op .....	5,155		15,158	
Three Rivers Telephone Co-op .....	113,316		659,503	
Western Union .....	399		967	
		\$ 4,042,924		\$ 11,039,156
<b>LAKE</b>				
Blackfoot Telephone Co-op .....	\$ 680,703		\$ 1,784,480	
Burlington Northern				
Evans Hill Line .....	259,673		649,183	
Polson Branch .....	376,813		942,034	
Continental Telephone Company .....	148,318		444,742	
Hot Springs Telephone Co. ....	3,036		8,694	
Missoula Electric Co-op .....	65,580		203,309	
Montana Power Company .....	217,743		747,205	
Mountain States Tel. & Tel. Co. ....	130,024		730,875	
Northwestern Telephone Systems .....	1,314,981		3,554,779	
Pacific Power & Light .....	291,101		1,404,360	
Western Union .....	542		1,313	
Yellowstone Pipe Line Co. ....	109,538		266,262	
		\$ 3,598,052		\$ 10,737,236
<b>LEWIS &amp; CLARK</b>				
American Tel. & Tel. Co. ....	\$ 565,204		\$ 2,289,274	
Burlington Northern				
Main Line .....	909,464		2,270,810	
Havre to Butte Line .....	1,127,605		2,819,010	
Vaughn Branch .....	195,030		265,950	
Montana Power Company .....	3,389,574		10,451,825	
Mountain States Tel. & Tel. Co. ....	5,499,104		17,510,824	
Northwest Airlines, Inc. ....	335,698		745,844	
Sun River Electric Co-op .....	175,314		532,865	
Three Rivers Telephone Co-op .....	80,090		666,381	
Vigilante Electric Co-op .....	40,053		138,513	
Western Airlines, Inc. ....	173,123		590,115	
Western TeleCommunications .....	21,834		88,954	
Western Union .....	33,632		87,271	
Yellowstone Pipe Line Co. ....	459,450		1,117,876	
		\$ 13,005,175		\$ 39,575,512

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>LIBERTY</b>				
Burlington Northern				
Main Line .....	\$ 870,141		\$ 2,175,352	
Hill County Electric Co-op .....	285,180		813,298	
Marias River Electric Co-op .....	203,746		528,632	
Montana Power Company .....	587,624		1,754,435	
Mountain States Tel. & Tel. Co. ....	55,181		134,574	
Northern Telephone Co-op .....	71,388		202,882	
Phillips Petroleum Co. ....	56,422		161,744	
Sun River Electric Co-op .....	2,990		8,792	
Three Rivers Telephone Co-op .....	9,540		81,951	
Triangle Telephone Assn. Inc. ....	<u>675,971</u>		<u>1,897,708</u>	
		\$ 2,818,183		\$ 7,759,368
<b>LINCOLN</b>				
Burlington Northern				
Main Line .....	\$ 3,488,418		\$ 8,721,050	
Stryker to Eureka .....	502,243		1,255,606	
Flathead Electric Co-op .....	89,895		304,664	
Lincoln Electric Co-op .....	592,867		2,901,379	
Northern Lights, Inc. ....	<u>327,884</u>		<u>735,224</u>	
		\$ 5,001,307		\$ 13,917,923
<b>MADISON</b>				
American Tel. & Tel. Co. ....	\$ 61,386		\$ 149,511	
Burlington Northern				
Ruby Valley Branch .....	437,640		1,094,100	
Red Bluff Branch .....	50,999		127,498	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	98,589		223,492	
Continental Telephone Co. ....	248,952		750,919	
Montana Power Company .....	843,153		2,551,952	
Mountain States Tel. & Tel. Co. ....	403,949		1,194,284	
Union Pacific Railroad Co.				
Main Line .....	183,583		435,149	
Vigilante Electric Co-op .....	365,365		1,104,538	
Western Union .....	<u>617</u>		<u>1,494</u>	
		\$ 2,694,233		\$ 7,632,937
<b>McCONE</b>				
Burlington Northern				
Redwater Branch .....	\$ 320,350		\$ 800,876	
McCone Electric Co-op .....	1,033,263		2,832,097	
Mid-Rivers Telephone Co-op .....	1,215,203		3,212,716	
Montana-Dakota Utilities .....	123,435		285,247	
Mountain States Tel. & Tel. Co. ....	76,322		183,174	
Valley Electric Co-op, Inc. ....	15,256		30,677	
Valley Rural Telephone Co-op .....	19,257		51,713	
Western Crude Oil, Inc. ....	<u>6,603</u>		<u>11,504</u>	
		\$ 2,809,689		\$ 7,408,004

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>MEAGHER</b>				
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	\$ 481,509		\$ 1,088,550	
Ringling Branch .....	11,379		25,669	
Fergus Electric Co-op .....	25,480		67,912	
Montana Power Company .....	327,276		806,771	
Mountain States Tel. & Tel. Co. ....	190,926		493,831	
Park Electric Co-op .....	10,953		32,149	
Vigilante Electric Co-op .....	11,329		31,554	
Western TeleCommunications .....	25,447		149,954	
		\$ 1,084,299		\$ 2,696,390
<b>MINERAL</b>				
American Tel. & Tel. Co. ....	\$ 83,149		\$ 201,283	
Burlington Northern				
St. Regis Line .....	949,662		2,374,020	
Coeur d'Alene Branch .....	205,182		512,954	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	778,102		1,763,877	
Missoula Electric Co-op .....	161,530		469,475	
Montana Power Company .....	306,164		852,351	
Mountain States Tel. & Tel. Co. ....	379,558		1,028,411	
Washington Water Power Co. ....	34,022		97,584	
Western Union .....	190		460	
		\$ 2,897,559		\$ 7,300,415
<b>MISSOULA</b>				
American Tel. & Tel. Co. ....	\$ 134,907		\$ 328,812	
Blackfoot Telephone Co-op .....	652,951		1,696,458	
Burlington Northern				
Main Line .....	1,056,735		2,638,191	
Evaro Hill Line .....	352,165		880,414	
St. Regis Line .....	500,292		1,250,730	
BitterRoot Branch .....	267,554		667,640	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	556,160		1,260,756	
Big Blackfoot Branch .....	114,379		258,027	
Frontier Airlines, Inc. ....	85,572		255,542	
Missoula Electric Co-op .....	1,886,730		5,597,701	
Montana Power Company .....	3,770,972		15,641,189	
Mountain States Tel. & Tel. Co. ....	7,782,930		21,864,667	
Northwest Airlines, Inc. ....	403,306		907,565	
Western TeleCommunications .....	52,867		293,938	
Western Union .....	18,341		49,766	
Yellowstone Pipe Line Co. ....	579,247		1,408,027	
		\$ 18,215,108		\$ 54,999,423



# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>MUSSELSHELL</b>				
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	\$ 545,762		\$ 1,235,810	
Continental Pipe Line Co. ....	586,288		1,465,929	
Continental Telephone Co. ....	8,151		25,813	
Fergus Electric Co-op .....	410,339		1,119,156	
Mid-Rivers Telephone Co-op .....	52,964		166,389	
Montana Power Company .....	295,379		1,064,917	
Mountain States Tel. & Tel. Co. ....	395,522		1,017,841	
Western Union .....	—		115	
Yellowstone Valley Electric Co-op .....	746		2,080	
		\$ 2,295,151		\$ 6,098,050
<b>PARK</b>				
Burlington Northern				
Main Line .....	\$ 950,105		\$ 2,371,287	
Shields River Branch .....	266,559		666,398	
Park Branch .....	116,391		290,978	
Continental Telephone Co. ....	136		433	
Montana Power Company .....	848,923		3,147,461	
Mountain States Tel. & Tel. Co. ....	1,759,609		4,688,746	
Park Electric Co-op .....	880,917		2,376,817	
Western TeleCommunications .....	20,495		48,428	
Western Union .....	896		2,170	
Yellowstone Pipe Line Co. ....	381,721		927,881	
		\$ 5,225,752		\$ 14,520,599
<b>PETROLEUM</b>				
Continental Pipe Line Co. ....	\$ 87,022		\$ 222,158	
Fergus Electric Co-op, Inc. ....	199,598		543,726	
McCone Electric Co-op, Inc. ....	122,731		334,755	
Mid-Rivers Telephone Co-op, Inc. ....	126,423		335,404	
Montana Power Company .....	2,190		5,474	
Mountain States Tel. & Tel. Co. ....	2,126		—	
		\$ 540,090		\$ 1,441,517
<b>PHILLIPS</b>				
Big Flat Electric Co-op .....	\$ 985,744		\$ 3,363,845	
Burlington Northern				
Main Line .....	1,732,359		4,330,498	
Saco Northwest Line .....	633,294		1,583,234	
Fergus Electric Co-op .....	13,627		36,428	
Mid-Rivers Telephone Co-op .....	3,754		9,960	
Montana-Dakota Utilities Co. ....	811,364		1,941,300	
Montana Power Company .....	246,399		704,729	
Mountain States Tel. & Tel. Co. ....	353,069		941,366	
Triangle Telephone Co-op .....	365,198		979,114	
Valley Electric Co-op .....	14,865		35,953	
Valley Rural Telephone Co-op .....	150,094		403,061	
		\$ 5,309,767		\$ 14,329,488

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>PONDERA</b>				
American Tel. & Tel. Co. ....	\$ 31,689		\$ 77,962	
Burlington Northern				
Shelby to Billings Branch .....	784,203		1,960,508	
Conrad to Valier .....	87,840		219,600	
Continental Pipe Line Co. ....	628,874		1,593,035	
Continental Telephone Co. ....	1,780		4,850	
Glacier Electric Co-op .....	199,714		572,334	
Marias River Electric Co-op .....	12,343		31,788	
Montana Power Company .....	1,124,606		3,386,910	
Mountain States Tel. & Tel. Co. ....	732,847		1,836,209	
Permian Corporation .....	37,791		154,902	
Phillips Petroleum Company .....	191,669		549,412	
Sun River Electric Co-op .....	667,640		1,999,077	
Three Rivers Telephone Co-op .....	163,479		613,221	
Western Union .....	1,889		4,574	
		\$ 4,666,364		\$ 13,004,382
<b>POWDER RIVER</b>				
Bell Creek Pipe Line Co. ....	\$ 106,327		\$ 304,233	
Black Hills Power & Light .....	131,999		428,993	
Montana-Dakota Utilities .....	99,596		234,865	
Mountain States Tel. & Tel. Co. ....	184,241		501,950	
Permian Corporation .....	42,242		173,146	
Range Telephone Co-op, Inc. ....	1,171,732		2,723,140	
Southeast Electric Co-op, Inc. ....	33,343		87,600	
Tongue River Electric Co-op .....	933,315		2,651,477	
Western Oil Transportation Co. ....	180,009		378,694	
		\$ 2,882,804		\$ 7,484,098
<b>POWELL</b>				
American Tel. & Tel. Co. ....	\$ 65,092		\$ 159,150	
Blackfoot Telephone Co-op .....	336,835		901,720	
Burlington Northern				
Main Line .....	1,251,756		3,119,979	
Montana Union Line .....	421,911		1,054,778	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	342,596		776,624	
Missoula Electric Co-op .....	581,692		1,658,828	
Montana Power Company .....	1,343,899		4,270,660	
Mountain States Tel. & Tel. Co. ....	558,061		1,446,408	
Western TeleCommunications .....	7,134		16,856	
Western Union .....	685		1,658	
Yellowstone Pipe Line Co. ....	459,764		1,117,585	
		\$ 5,369,425		\$ 14,524,246

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>PRAIRIE</b>				
Burlington Northern				
Main Line .....	\$ 823,885		\$ 2,059,714	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	453,111		1,027,159	
Farmers Union Central Exchange .....	245,974		713,913	
McCone Electric Co-op .....	163,357		435,804	
Mid-Rivers Telephone Co-op .....	561,042		1,488,072	
Montana-Dakota Utilities Co. ....	378,533		871,603	
Mountain States Tel. & Tel. Co. ....	82,675		240,046	
Tongue River Electric Co-op .....	250,392		710,250	
Wesco Pipeline Company .....	7,063		6,311	
Western TeleCommunications .....	21,956		58,448	
		\$ 2,987,988		\$ 7,611,320

<b>RAVALLI</b>				
Burlington Northern				
Bitterroot Branch .....	\$ 481,912		\$ 1,197,311	
Bitterroot Branch Extension .....	205,938		514,454	
Missoula Electric Co-op .....	80,060		236,040	
Montana Power Company .....	1,150,083		4,191,025	
Mountain States Tel. & Tel. Co. ....	1,764,055		4,665,200	
Western Union .....	367		890	
		\$ 3,682,415		\$ 10,804,920

<b>RICHLAND</b>				
Burlington Northern				
Glendive East Line .....	\$ 509,813		\$ 1,264,206	
Snowden to Sidney Branch .....	130,739		326,849	
Newlon West Branch .....	354,051		885,128	
Fairview Pipe Line Co. ....	153,737		849,569	
Farmers Union Central Exchange .....	302,397		877,676	
Frontier Airlines, Inc. ....	51,409		141,649	
Lower Yellowstone Rural Elec. Assn. ....	1,425,287		3,862,601	
McCone Electric Co-op .....	110,003		293,057	
Mid-Rivers Telephone Co-op .....	1,976,711		5,253,695	
Montana-Dakota Utilities Co. ....	873,512		2,067,515	
Mountain States Tel. & Tel. Co. ....	683,954		1,794,644	
Wesco Pipeline Company .....	33,389		29,834	
Western TeleCommunications .....	36,978		90,657	
Western Union Telegraph Co. ....	378		1,725	
		\$ 6,642,358		\$ 17,738,805

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>ROOSEVELT</b>				
Burlington Northern				
Main Line .....	\$ 3,079,448		\$ 7,703,047	
Bainville Branch .....	357,264		893,160	
Snowden-Sidney Branch .....	25,935		64,838	
Frontier Airlines, Inc. ....	51,491		118,679	
Lower Yellowstone Rural Electric .....	52,961		143,664	
McCone Electric Co-op, Inc. ....	5,035		13,395	
Mid-Rivers Telephone Co-op. ....	49,598		172,404	
Montana-Dakota Utilities Co. ....	672,881		1,563,517	
Mountain States Tel. & Tel. Co. ....	659,734		1,759,498	
Nemont Telephone Co-op .....	829,099		2,252,876	
Northern Electric Co-op .....	229,041		603,441	
Sheridan Electric Co-op .....	729,370		1,980,409	
Valley County Electric Co-op .....	47,787		113,790	
Wascana Pipeline Company .....	153,937		391,672	
Wesco Pipeline Company .....	13,007		11,622	
		\$ 6,956,588		\$ 17,786,012
<b>ROSEBUD</b>				
American Tel. & Tel. Co. ....	\$ 49,024		\$ 118,670	
Burlington Northern				
Main Line .....	1,209,169		3,023,452	
Rosebud Branch .....	784,000		1,964,280	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	901,179		2,042,883	
Continental Telephone Co. ....	28,574		79,274	
Continental Pipe Line Co. ....	112,779		298,975	
Farmers Union Central Exchange .....	364,800		1,058,796	
McCone Telephone Co-op .....	83,315		222,236	
Mid-Rivers Telephone Co-op .....	85,777		227,555	
Mid-Yellowstone Electric Co-op .....	439,887		1,167,704	
Montana-Dakota Utilities Co. ....	633,008		1,467,203	
Montana Power Company .....	749,152		2,408,724	
Mountain States Tel. & Tel. Co. ....	579,342		1,532,736	
Range Telephone Co-op .....	860,631		2,005,812	
Tongue River Electric Co-op .....	463,264		1,339,177	
Western TeleCommunications .....	27,115		64,805	
Western Union .....	654		1,583	
		\$ 7,371,670		\$ 19,023,865
<b>SANDERS</b>				
American Tel. & Tel. Co. ....	\$ 79,985		\$ 193,629	
Blackfoot Telephone Co-op .....	81,919		226,728	
Burlington Northern				
Main Line .....	2,375,886		5,939,710	
Evaro Hill Line .....	618,203		1,545,509	
St. Regis Line .....	252,162		630,405	
Polson Branch .....	40,500		101,251	
Flathead Electric Co-op .....	5,506		18,686	
Hot Springs Telephone .....	41,187		117,882	
Montana Power Company .....	429,402		1,602,394	
Mountain States Tel. & Tel. Co. ....	613,784		1,656,776	
Northern Lights, Inc. ....	603,081		1,430,653	
Northwestern Telephone Systems, Inc. ....	1,090		2,818	
Washington Water Power Company .....	2,129,829		6,067,306	
Yellowstone Pipe Line Co. ....	1,047,249		2,545,636	
		\$ 8,319,783		\$ 22,079,383

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>SHERIDAN</b>				
Burlington Northern				
Bainville Branch .....	\$ 492,080		\$ 1,230,360	
Plentywood West Branch .....	356,381		890,954	
Montana-Dakota Utilities Co. ....	387,273		900,272	
Mountain States Tel. & Tel. Co. ....	284,178		736,979	
Nemont Telephone Co-op .....	1,053,911		2,637,202	
Sheridan County Electric Co-op .....	913,408		2,457,418	
Soo Line Railroad Co. ....	91,115		257,539	
Wascana Pipeline Co. ....	209,415		532,828	
		\$ 3,787,761		\$ 9,643,552
<b>SILVER BOW</b>				
Burlington Northern				
Butte Line .....	\$ 212,234		\$ 530,585	
Havre to Butte Line .....	16,052		40,129	
Montana Union Line .....	375,690		939,225	
Butte, Anaconda & Pacific R. R. Co.				
Main Line .....	520,884		1,576,194	
Main Line Spur .....	18,130		54,862	
Butte Hill Line .....	101,651		307,574	
Rocker Siding .....	188		568	
Yard Track .....	1,640		5,252	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	374,186		848,278	
Montana Power Company .....	2,312,206		6,565,149	
Mountain States Tel. & Tel. Co. ....	3,571,264		9,487,819	
Northwest Airlines, Inc. ....	322,261		699,501	
Southern Montana Telephone Co. ....	1,173		13,990	
Union Pacific Railroad Co.				
Main Line .....	831,153		1,970,099	
Vigilante Electric Co-op .....	134,878		386,348	
Western Airlines .....	301,138		806,491	
Western TeleCommunications .....	66,862		157,988	
Western Union .....	6,904		26,746	
		\$ 9,168,494		\$ 24,416,798
<b>STILLWATER</b>				
American Tel. & Tel. Co. ....	\$ 54,987		\$ 152,428	
Beartooth Electric Co-op .....	547,748		1,660,743	
Burlington Northern				
Main Line .....	1,043,519		2,608,794	
Lake Basin Branch .....	140,510		351,275	
Continental Telephone Co. ....	413,978		1,337,327	
Fergus Electric Co-op .....	13,444		35,714	
Montana-Dakota Utilities Co. ....	277,454		662,197	
Montana Power Company .....	630,971		2,134,185	
Mountain States Tel. & Tel. Co. ....	410,054		1,182,496	
Western TeleCommunications .....	57,432		135,706	
Yellowstone Pipe Line Co. ....	384,394		934,458	
Yellowstone Valley Electric Co-op .....	105,998		302,007	
		\$ 4,080,489		\$ 11,497,330



# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>SWEET GRASS</b>				
American Tel. & Tel. Co. ....	\$ 54,314		\$ 150,333	
Beartooth Electric Co-op .....	59,897		177,382	
Burlington Northern				
Main Line .....	1,019,164		2,547,911	
Continental Telephone Co. ....	468,373		1,504,024	
Montana Power Company .....	595,988		2,072,222	
Mountain States Tel. & Tel. Co. ....	102,845		331,854	
Park Electric Co-op .....	440,272		1,165,015	
Western TeleCommunications .....	5,099		12,050	
Yellowstone Pipe Line Co. ....	428,818		1,042,363	
		\$ 3,174,770		\$ 9,003,154
<b>TETON</b>				
American Tel. & Tel. Co. ....	\$ 32,041		\$ 78,744	
Burlington Northern				
Shelby to Billings Branch .....	623,700		1,559,251	
Power Branch .....	653,408		1,632,573	
Eastham Jct. to Choteau (Jt.) .....	41,172		104,994	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Great Falls-Agawam Branch .....	88,872		201,061	
Great Falls-Agawam Joint .....	22,807		51,663	
Continental Pipe Line Co. ....	238,746		604,779	
Montana Power Company .....	854,367		2,529,287	
Mountain States Tel. & Tel. Co. ....	316,070		874,290	
Phillips Petroleum Company .....	111,020		318,236	
Sun River Electric Co-op .....	790,755		2,379,351	
Three Rivers Telephone Co-op .....	1,199,558		1,795,030	
		\$ 4,972,516		\$ 12,129,259
<b>TOOLE</b>				
Burlington Northern				
Main Line .....	\$ 1,507,229		\$ 3,768,074	
Shelby to Billings Branch .....	273,231		683,078	
Sweet Grass Branch .....	543,722		1,359,304	
Continental Pipe Line Co. ....	12,081		30,602	
Glacier Electric Co-op .....	80,313		225,218	
Marias River Electric Co-op .....	1,359,772		3,481,497	
Montana Power Company .....	1,346,733		4,387,014	
Mountain States Tel. & Tel. Co. ....	714,348		1,771,904	
Northern Telephone Assoc. ....	496,225		1,435,178	
Phillips Petroleum Co. ....	175,166		502,118	
Sun River Electric Co-op .....	7,495		22,039	
Texas Pipe Line Co. ....	38,797		62,479	
Three Rivers Telephone Co-op .....	32,312		289,101	
Western Transportation Co. ....	88,290		185,733	
Western Union .....	486		66	
		\$ 6,676,200		\$ 18,203,405

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>TREASURE</b>				
American Tel. & Tel. Co. ....	\$ 56,836		\$ 141,123	
Burlington Northern				
Main Line .....	1,476,291		3,690,728	
Continental Pipe Line Co. ....	5,469		13,827	
Continental Telephone Co. ....	698,989		772,897	
Farmers Union Central Exchange .....	236,613		686,745	
Fergus Electric Co-op .....	2,315		6,149	
Intermountain Telephone Co. ....	1,503		4,076	
Mid-Rivers Telephone Co-op .....	1,157		3,068	
Mid-Yellowstone Electric Co-op .....	395,421		1,047,673	
Montana-Dakota Utilities Co. ....	56,230		129,924	
Montana Power Company .....	307,905		1,201,533	
Mountain States Tel. & Tel. Co. ....	38,045		94,588	
Yellowstone Valley Electric Co-op .....	1,660		4,632	
		\$ 3,278,434		\$ 7,796,963
<b>VALLEY</b>				
Big Flat Electric Co-op .....	\$ 33,049		\$ 111,474	
Burlington Northern				
Main Line .....	2,657,530		6,643,829	
Scobey-Opheim Line .....	213,571		615,163	
Frontier Airlines, Inc. ....	76,210		274,684	
Montana-Dakota Utilities Co. ....	1,029,508		2,405,506	
Montana Power Company .....	293,209		791,277	
Mountain States Tel. & Tel. Co. ....	1,039,728		2,648,256	
Nemont Telephone Co-op .....	487,189		1,218,380	
Northern Electric Co-op .....	765,885		2,015,785	
Valley Electric Co-op .....	727,394		1,771,899	
Valley Rural Telephone Co-op .....	900,778		2,464,427	
Western Union .....	1,285		11,711	
		\$ 8,225,336		\$ 20,972,391
<b>WHEATLAND</b>				
Burlington Northern				
Shelby to Billings Branch .....	\$ 577,500		\$ 1,443,750	
Chicago, Milwaukee, St. Paul & Pacific R. R.				
Main Line .....	449,959		1,019,637	
Harlowton-Lewistown Branch .....	136,403		306,668	
Continental Telephone Co. ....	257		700	
Continental Pipe Line Co. ....	173,057		438,331	
Fergus Electric Co-op .....	180,161		483,964	
Mid-Rivers Telephone Co-op .....	248		657	
Montana Power Company .....	660,080		1,916,583	
Mountain States Tel. & Tel. Co. ....	292,616		746,645	
Western TeleCommunications .....	24,809		58,622	
		\$ 2,495,090		\$ 6,415,557

# **PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY THE STATE DEPARTMENT OF REVENUE FOR THE YEARS 1977 AND 1978**

	1977	County Total	1978 (Market Value)	County Total
<b>WIBAUX</b>				
Burlington Northern				
Main Line .....	\$ 460,570		\$ 1,151,426	
Ollie Branch .....	24,037		60,092	
Butte Pipe Line Co. ....	48,031		101,392	
Goldenwest Electric Co-op .....	225,440		675,529	
Mid-Rivers Telephone Co-op .....	33,352		88,577	
Montana-Dakota Utilities Co. ....	507,369		1,172,495	
Mountain States Tel. & Tel. Co. ....	135,798		355,411	
Wesco Pipeline Co. ....	31,967		28,562	
		\$ 1,466,564		\$ 3,633,484
<b>YELLOWSTONE</b>				
American Tel. & Tel. Co. ....	\$ 1,903,987		\$ 5,508,942	
Burlington Northern				
Main Line .....	2,498,427		6,245,933	
Rocky Fork Branch .....	72,773		181,933	
Lake Basin Branch .....	51,590		128,975	
Huntley Branch .....	355,700		889,249	
Shelby to Billings Branch .....	834,204		2,085,511	
Continental Pipe Line Co. ....	1,044,252		2,616,476	
Continental Telephone Co. ....	86,194		221,783	
Exxon Pipeline Co. ....	350,632		786,982	
Farmers Union Central Exchange .....	806,739		2,341,474	
Fergus Electric Co-op .....	61,855		164,315	
Frontier Airlines, Inc. ....	304,922		907,796	
Husky Pipeline Co. ....	70,693		286,524	
Intermountain Tel. Co. ....	23,433		63,621	
Mid-Rivers Telephone Co-op .....	16,663		44,205	
Mid-Yellowstone Electric Co-op .....	7,672		20,140	
Montana-Dakota Utilities Co. ....	1,577,935		3,680,201	
Montana Power Company .....	4,561,696		15,556,341	
Mountain States Tel. & Tel. Co. ....	12,815,056		35,104,689	
Northwest Airlines .....	903,014		2,059,399	
Pacific Power & Light Co. ....	68,438		320,094	
Project Telephone Company .....	487,031		856,952	
Western Airlines, Inc. ....	377,572		1,174,330	
Western TeleCommunications .....	106,989		354,226	
Western Union .....	40,743		117,856	
Yellowstone Pipeline Co. ....	330,490		799,277	
Yellowstone Valley Electric Co-op .....	2,162,605		6,420,156	
		\$ 31,921,305		\$ 88,937,380
<b>TOTAL — ALL COUNTIES .....</b>		<b>\$340,083,410</b>		<b>\$930,450,625</b>

## TAXATION OF MINERALS

### Net Proceeds

Montana's net proceeds law provides a special method for assessing the value of mining property. The drafters of Montana's first Constitution and mine tax law recognized the difficulty of valuing the mineral bearing property of the state, and didn't wish to have taxes imposed which would impede the development of the mining industry. Thus, net proceeds, defined as the annual gross value of the product of mines less certain deductions, plus the price paid the U.S. government for the mineral property (\$2.50 to \$20.00 per acre), serve as the measure of the value of mining property and take the regular mill levies of the taxing district in which the property lies. Oil and gas properties, lime rock, gypsum and other quarries and mines, except coal and metal mines producing valuable minerals and stones, come under the provisions of the net proceeds law. The taxable value of the assessment of net proceeds and the price of mining property paid the U.S. government is 100% of market value.

### Gross Proceeds

The 1975 Legislative Session enacted a particular method for valuing coal mining property. The gross yield of a mine derived from the contract sales price of the coal produced serves as the measure of value. (Contract sales price is defined as the price of the coal extracted and prepared for shipment f.o.b. mine excluding that amount charged by the seller to pay taxes on production.) The taxable value of gross proceeds is 45% of the assessed value in the case of strip mines and 33 1/3% of assessed value in the case of underground mines. The 1977 Legislative Session changed the method of valuing metal mining property from net proceeds to gross proceeds. Taxable value is 3% of the gross proceeds from metal mines.

### Royalties

Royalties from mineral production are also taxable at 100% of market value. In the case of oil and gas, royalties are assessed to and taxes are paid by the operator in behalf of the royalty owner. Other royalties are assessed directly to the owner and taxes are paid by him.

### Other Property

The taxable value of machinery, structures and

appurtenances is 12% of market value. If the surface ground of a mine is used for some purpose other than mining it is assessed at its full value and is taxable for such other purpose.

### License and Severance Taxes

In addition to the property taxes paid on the assessments listed above, mine operators pay certain license and severance taxes to the state. Oil producers pay 2.1% of the value of the first \$6000 gross value of all oil produced and 2.65% on the balance of production in each lease. Gas producers pay 2.65% of the total gross value of production from each well.

Like the oil or gas producers severance tax, the metalliferous mines license tax is also an ad valorem severance tax. Metal mine operators pay .15% of the first \$100,000 of gross product plus one dollar; .575% of the next \$150,000 of gross product; .86% of the next \$150,000 of gross product; 1.15% of the next \$100,000 of gross product; and 1.438% of any gross product over \$500,000 in value.

Coal mines pay a severance tax which depends upon the heat content of the coal and the method of mining utilized. Strip coal mines pay the greater of: 12 cents per ton or 20% of contract sales price on coal rated less than 7000 BTU per pound, 22 cents per ton or 30% of contract sales price on coal rated between 7001 and 8000 BTU per pound, 34 cents per ton or 30% of contract sales price on coal rated between 8001 and 9000 BTU per pound and 40 cents per ton or 30% of contract sales price on coal rated over 9000 BTU per pound. A similar, but considerably lower, set of rates is used for coal extracted from underground mines. The first 20,000 tons of production during each calendar year is exempt from tax.

Cement and gypsum producers pay 22 cents per ton of cement and 5 cents per ton of gypsum. Micaceous minerals (vermiculite, perlite, kerrite, maconite, etc.) producers pay 5 cents per ton of product.

Oil and gas producers also pay a severance tax to defray the expenses of the Oil and Gas Conservation Commission. It is 2/10 of 1% of the market value for each barrel of oil. The same rate applies to each 10,000 cubic feet of natural gas.

Finally, all nonrenewable resource producers pay the Resource Indemnity Trust Tax of .5% of the gross value of their production. The proceeds of this tax will be used for environmental protection and improvement.

**COAL****1976 Production — Taxable 1977**

	<b>Tons Extracted</b>	<b>Gross Value</b>	<b>Contract Sales (Assessed Value)</b>	<b>Taxable Gross Proceeds</b>
Big Horn .....	14,291,542	\$ 95,635,395	\$ 74,987,963	\$33,744,583
Musselshell .....	15,709	287,665	303,922	68,382
Powder River .....	1,614	15,721	14,841	3,340
Richland .....	314,814	2,001,361	1,591,489	716,170
Rosebud .....	11,662,052	52,312,889	40,392,673	18,176,703
THE STATE .....	26,285,731	\$150,253,031	\$117,290,888	\$52,709,178

**COAL****1977 Production — Taxable 1978**

	<b>Tons Extracted</b>	<b>Gross Value</b>	<b>Contract Sales (Assessed Value)</b>	<b>Taxable Gross Proceeds</b>
Big Horn .....	14,768,368	\$101,803,350	\$ 74,479,042	\$33,515,569
Musselshell .....	15,727	327,696	318,869	71,746
Powder River .....	16,015	125,878	125,154	28,160
Richland .....	311,390	2,154,607	1,685,294	758,382
Rosebud .....	12,117,552	54,251,724	41,832,067	18,824,430
THE STATE .....	27,229,052	\$158,663,255	\$118,440,426	\$53,198,287



**METAL MINES****1976 Production — Taxable 1977**

	<b>Tons Extracted</b>	<b>Gross Value</b>	<b>Taxable Value</b>
Broadwater .....	7,343	\$ 66,132	\$ 992
Granite .....	67,642	1,270,624	38,119
Jefferson .....	17,003	120,332	1,805
Lewis and Clark .....	22	950	14
Madison .....	979	40,540	608
Meagher .....	11,858	130,436	1,957
Powell .....	2	1,331	20
Silver Bow .....	16,803,338	150,359,203	4,510,776
THE STATE .....	16,908,192	\$151,989,548	\$4,554,291

**METAL MINES****1977 Production — Taxable 1978**

	<b>Tons Extracted</b>	<b>Gross Value</b>	<b>Taxable Value</b>
Granite .....	56,116	\$ 1,121,772	\$ 33,589
Jefferson .....	21,054	60,844	913
Lewis and Clark .....	16	529	8
Madison .....	1,643	44,664	670
Meagher .....	19,998	299,975	4,500
Powell .....	2	1,854	28
Silver Bow .....	11,473,936	121,298,766	3,638,963
THE STATE .....	11,572,765	\$122,828,404	\$3,678,671

## MISCELLANEOUS

## 1976 Production — Taxable 1977

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Beaverhead ..... (i)	66,958	\$ 293,946	\$ 101,043	\$ --	\$ 101,043
Carbon ..... (b)	129,637	504,157	--	--	--
..... (c)	8,759	80,582	10,073	--	10,073
Carter ..... (c)	57,068	264,454	90,812	--	90,812
Deer Lodge ..... (b)	339,394	1,096,531	--	--	--
Fergus ..... (d)	92,637	547,541	8,359	--	8,359
Gallatin ..... (e)	281,545	10,984,311	278,149	--	278,149
Granite ..... (b)	128,604	455,658	88,768	--	88,768
Jefferson ..... (e)	338,833	13,704,101	155,767	--	155,767
..... (f)	31,724	123,065	107,978	--	107,978
..... (i)	81,670	639,579	28,586	53,910	82,496
Judith Basin ..... (d)	9,460	132,436	4,730	9,460	14,190
Lincoln ..... (g)	218,525	9,916,227	386,823	--	386,823
Madison ..... (a)	181,942	4,958,970	1,818,329	9,923	1,828,252
Meagher ..... (d)	7,288	102,038	4,720	--	4,720
Powell ..... (f)	190,615	4,422,018	--	509,953	509,953
Ravalli ..... (b)	1,665	63,137	--	14,733	14,733
Treasure ..... (c)	95,316	619,554	--	23,282	23,282
THE STATE .....		\$48,908,305	\$3,084,137	\$621,261	\$3,705,398

## MISCELLANEOUS

## 1977 Production — Taxable 1978

	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
Beaverhead ..... (i)	66,400	\$ 395,744	\$ 181,410	\$ --	\$ 181,410
..... (c)	51,135	501,123	84,372	--	84,372
Carbon ..... (b)	386,592	908,211	62,704	8	62,712
Carter ..... (c)	93,500	648,390	42,851	--	42,851
Deer Lodge ..... (b)	325,124	1,024,141	--	--	--
Fergus ..... (d)	120,873	63,181	--	--	--
Gallatin ..... (e)	336,838	14,793,925	417,553	--	417,553
..... (b)	73,523	220,388	38,711	--	38,711
Granite ..... (i)	55,817	10,864	--	--	--
..... (e)	321,651	14,458,212	107,706	--	107,706
..... (h)	36,522	168,157	15,287	--	15,287
Jefferson ..... (i)	55,448	489,255	17,996	45,154	63,150
Judith Basin ..... (d)	15,957	235,213	8,689	16,755	25,444
Lincoln ..... (g)	253,303	13,139,333	2,373,488	--	2,373,488
..... (j)	346	5,878	1,568	--	1,568
Madison ..... (a)	155,065	6,794,978	1,956,896	20,195	1,977,091
Meagher ..... (d)	597	8,794	328	--	328
Powell ..... (f)	161,604	4,051,066	483,802	390,303	874,105
Ravalli ..... (h)	4,573	318,519	39,801	37,115	76,916
Treasure ..... (c)	43,197	280,781	--	15,119	15,119
THE STATE .....		\$58,516,153	\$5,833,162	\$524,649	\$6,357,811

(a) Talc  
(b) Lime Rock  
(c) Bentonite

(d) Gypsum  
(e) Cement (tons)  
(f) Phosphate

(g) Vermiculite  
(h) Flourspar

(i) Silica  
(j) Chlorite

## OIL AND GAS

## 1976 Production — Taxable 1977

		Bbls. or MCF Extracted		Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
	Gas	23,148 M		\$ 5,168	\$ --	\$ 3,033	\$ 3,033
Big Horn .....	Oil	78,921 Bbl.		854,625	339,316	60,766	400,082
	Gas	10,229,081 M		5,378,729	3,676,132	691,039	4,367,171
Blaine .....	Oil	183,049 Bbl.		1,823,934	1,021,748	210,975	1,232,723
	Gas	1,953,973 M		863,117	342,416	84,988	427,404
Carbon .....	Oil	1,125,836 Bbl.		6,871,957	4,162,480	472,963	4,635,443
Carter .....	Oil	75,225 Bbl.		672,134	425,898	54,780	480,678
Chouteau .....	Gas	544,747 M		427,386	183,433	74,058	257,491
Custer .....	Gas	370,802 M		192,191	79,647	32,549	112,196
	Gas	2,876 M		1,111	--	--	--
Dawson .....	Oil	646,254 Bbl.		3,676,991	908,264	268,023	1,176,287
	Gas	2,293,784 M		407,372	39,692	26,131	65,823
Fallon .....	Oil	6,375,107 Bbl.		41,941,529	24,192,794	3,929,177	28,121,971
Garfield .....	Oil	27,292 Bbl.		343,883	222,716	16,950	239,666
	Gas	3,542,265 M		1,452,212	647,752	164,227	811,979
Glacier .....	Oil	2,068,690 Bbl.		23,154,739	12,434,336	3,126,250	15,560,586
Golden Valley .....	Gas	404,344 M		161,738	135,446	22,890	158,336
Hill .....	Gas	8,101,041 M		4,300,407	2,956,965	555,443	3,512,408
	Gas	2,492,901 M		1,149,874	687,554	145,914	824,468
Liberty .....	Oil	304,748 Bbl.		3,442,483	1,983,141	535,357	2,518,498
McCone .....	Oil	352,380 Bbl.		3,266,998	1,695,145	491,867	2,187,012
Musselshell .....	Oil	1,382,837 Bbl.		11,471,332	6,337,566	1,830,651	8,168,217
Petroleum .....	Oil	83,482 Bbl.		827,772	453,913	62,172	516,085
Phillips .....	Gas	4,119,128 M		751,034	409,174	15,239	424,413
	Gas	95,882 M		43,257	--	2,773	2,773
Pondera .....	Oil	365,687 Bbl.		4,418,269	1,648,582	502,656	2,151,238
	Gas	1,246,040 M		626,025	413,108	82,054	495,162
Powder River .....	Oil	8,739,279 Bbl.		79,519,201	56,949,971	10,230,120	67,180,091
	Gas	1,089 M		538	--	--	--
Prairie .....	Oil	117,174 Bbl.		566,805	178,661	21,919	200,580
	Gas	725,281 M		330,792	--	17,369	17,369
Richland .....	Oil	2,067,749 Bbl.		19,958,210	11,631,271	2,597,845	14,229,116
	Gas	105,614 M		9,701	--	--	--
Roosevelt .....	Oil	1,426,462 Bbl.		11,722,203	6,028,573	1,247,004	7,275,577
	Gas	164,400 M		51,548	--	5,070	5,070
Rosebud .....	Oil	2,481,689 Bbl.		24,616,334	16,065,388	2,532,453	18,597,841
Sheridan .....	Oil	1,767,842 Bbl.		12,577,497	5,985,682	1,594,962	7,580,644
	Gas	2,225,096 M		1,268,454	530,255	254,395	784,650
Stillwater .....	Oil	2,628 Bbl.		29,795	7,879	4,469	12,348
Teton .....	Oil	114,489 Bbl.		1,370,495	618,389	191,548	809,937
	Gas	2,735,827 M		1,256,688	791,984	147,197	939,181
Toole .....	Oil	1,118,951 Bbl.		9,982,765	4,800,746	1,300,159	6,100,905
Valley .....	Gas	1,272,210 M		111,268	55,016	5,059	60,075
	Gas	243,407 M		120,301	--	--	--
Wibaux .....	Oil	1,719,712 Bbl.		8,419,994	2,916,948	690,516	3,607,464
Yellowstone .....	Oil	32,890 Bbl.		287,645	127,920	46,570	174,490
	Gas	42,897,936 M		\$ 18,908,911	\$ 10,939,574	\$ 2,329,428	\$ 13,269,002
THE STATE .....	Oil	31,658,373 Bbl.		271,817,590	161,137,327	32,020,152	193,157,479

## OIL AND GAS

## 1977 Production — Taxable 1978

		Bbls. or MCF Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amount Taxable
	Gas	32,976 M	\$ 5,936	\$ --	\$ 3,036	\$ 3,036
Big Horn .....	Oil	80,885 Bbl.	847,843	372,293	68,631	440,924
	Gas	10,973,607 M	9,873,449	7,265,007	1,129,286	8,394,293
Blaine .....	Oil	156,447 Bbl.	1,989,900	975,420	232,053	1,207,473
	Gas	1,284,978 M	814,071	283,145	50,724	333,869
Carbon .....	Oil	1,100,517 Bbl.	7,156,317	4,072,997	518,259	4,591,256
Carter .....	Oil	82,976 Bbl.	737,853	480,379	63,093	543,472
Chouteau .....	Gas	1,665,639 M	1,394,541	808,570	222,772	1,031,342
Custer .....	Gas	255,432 M	129,877	50,880	20,632	71,512
	Gas	6,895 M	2,644	--	--	--
Dawson .....	Oil	551,214 Bbl.	3,240,442	751,175	228,947	980,122
	Gas	2,272,716 M	824,450	132,949	29,760	162,709
Fallon .....	Oil	6,290,427 Bbl.	41,264,314	20,864,678	3,753,315	24,617,993
Garfield .....	Oil	24,806 Bbl.	358,288	206,731	17,643	224,374
	Gas	4,896,888 M	2,419,437	969,995	305,769	1,275,764
Glacier .....	Oil	1,887,679 Bbl.	23,852,923	12,259,845	3,199,703	15,459,548
Golden Valley .....	Gas	505,766 M	202,307	166,173	28,722	194,895
Hill .....	Gas	6,096,901 M	6,343,235	4,526,840	776,112	5,302,952
	Gas	2,709,753 M	1,795,013	957,228	216,259	1,173,487
Liberty .....	Oil	329,093 Bbl.	3,566,268	1,867,602	425,515	2,293,117
McCone .....	Oil	304,674 Bbl.	3,002,729	1,443,796	462,501	1,906,297
Musselshell .....	Oil	1,137,097 Bbl.	9,992,881	4,985,094	1,547,110	6,532,204
Petroleum .....	Oil	79,822 Bbl.	1,173,176	743,582	85,137	828,719
Phillips .....	Gas	5,150,770 M	2,541,631	987,613	57,430	1,045,043
	Gas	162,413 M	82,659	16,871	9,854	26,725
Pondera .....	Oil	329,059 Bbl.	4,473,422	1,771,131	512,675	2,283,806
	Gas	618,153 M	469,036	279,137	71,529	350,666
Powder River .....	Oil	7,015,217 Bbl.	81,711,765	58,164,666	10,461,357	68,626,023
	Gas	792 M	721	--	--	--
Prairie .....	Oil	93,146 Bbl.	456,634	87,320	16,745	104,065
	Gas	1,048,377 M	844,372	--	34,393	34,393
Richland .....	Oil	2,654,147 Bbl.	27,039,316	14,007,665	5,150,057	19,157,722
	Gas	94,283 M	8,592	--	54	54
Roosevelt .....	Oil	1,293,513 Bbl.	10,588,375	4,449,564	1,110,213	5,559,777
	Gas	227,998 M	51,536	--	4,740	4,740
Rosebud .....	Oil	2,387,212 Bbl.	23,394,344	14,572,510	2,178,158	16,750,668
Sheridan .....	Oil	1,627,044 Bbl.	11,680,219	5,775,448	1,300,950	7,076,398
	Gas	1,464,945 M	1,268,181	616,649	234,801	851,450
Stillwater .....	Oil	8,124 Bbl.	73,109	29,185	10,966	40,151
Teton .....	Oil	106,754 Bbl.	1,473,504	740,957	209,407	950,364
	Gas	3,635,582 M	3,165,672	1,975,730	417,893	2,393,623
Toole .....	Oil	1,458,910 Bbl.	11,869,398	6,113,617	1,629,702	7,743,319
Valley .....	Gas	1,044,396 M	187,991	121,403	9,972	131,375
	Gas	177,035 M	161,036	--	--	--
Wibaux .....	Oil	1,664,329 Bbl.	8,249,493	2,434,528	609,488	3,044,016
Yellowstone .....	Oil	32,581 Bbl.	298,190	123,117	49,235	172,352
	Gas	44,326,295 M	\$ 32,586,387	\$ 19,158,190	\$ 3,623,738	\$ 22,781,928
THE STATE .....	Oil	30,695,673 Bbl.	278,490,703	157,293,300	33,840,860	191,134,160



## TOTAL ASSESSMENT BY COUNTIES — 1977

## TOTAL ASSESSMENT BY COUNTY ASSESSOR

	PROPERTY OTHER THAN PUBLIC UTILITIES		LOCAL PROPERTY OF PUBLIC UTILITIES	
	Assessed	Taxable	Assessed	Taxable
Beaverhead .....	\$ 55,997,568	\$ 14,804,512	\$ 1,403,567	\$ 303,025
Big Horn .....	73,764,679	17,794,494	2,807,771	421,484
Blaine .....	44,631,985	11,261,080	946,932	184,486
Broadwater .....	22,172,088	5,460,338	520,278	120,129
Carbon .....	45,325,015	12,116,732	1,186,608	255,780
Carter .....	22,059,565	5,994,774	497,613	104,442
Cascade .....	326,464,538	79,086,634	19,645,796	5,521,952
Chouteau .....	87,803,875	22,524,065	1,333,490	269,720
Custer .....	64,863,276	16,279,817	2,134,940	581,871
Daniels .....	29,239,872	6,777,505	515,921	60,227
Dawson .....	63,280,097	15,671,756	2,540,105	631,743
Deer Lodge .....	78,554,400	17,536,513	3,182,499	719,238
Fallon .....	31,669,731	7,906,485	2,251,708	499,486
Fergus .....	86,166,725	21,747,784	1,288,615	289,606
Flathead .....	225,018,825	56,420,756	5,601,809	1,370,973
Gallatin .....	170,820,970	42,608,146	4,355,686	1,074,562
Garfield .....	23,317,939	6,505,425	105,081	7,354
Glacier .....	44,154,021	11,176,702	3,797,550	866,425
Golden Valley .....	10,170,942	2,806,524	426,831	95,454
Granite .....	15,300,981	4,192,173	410,130	103,779
Hill .....	99,550,131	23,309,069	3,478,233	724,057
Jefferson .....	23,269,800	6,263,827	1,229,146	346,874
Judith Basin .....	29,574,590	7,943,206	482,783	111,610
Lake .....	77,811,572	19,727,670	7,351,345	2,167,397
Lewis and Clark .....	176,891,937	43,465,318	8,841,273	2,500,223
Liberty .....	31,192,055	7,343,859	741,939	157,361
Lincoln .....	70,855,617	16,922,049	6,505,870	2,001,088
Madison .....	43,864,226	12,034,964	1,692,528	474,033
McCone .....	31,923,420	7,928,081	388,432	34,949
Meagher .....	17,981,117	4,855,906	164,532	48,288
Mineral .....	13,838,595	3,054,817	652,310	191,515
Missoula .....	326,992,540	79,560,476	8,175,748	2,090,140
Musselshell .....	28,020,752	7,130,309	556,271	141,413
Park .....	52,138,993	13,661,892	4,150,910	1,038,106
Petroleum .....	7,918,211	2,241,031	77,401	7,268
Phillips .....	42,955,664	11,301,078	820,269	129,949
Pondera .....	62,777,574	15,623,930	695,506	150,278
Powder River .....	28,613,605	7,900,367	322,213	59,035
Powell .....	28,965,838	7,569,311	1,386,071	321,126
Prairie .....	18,073,897	4,557,966	96,863	18,326
Ravalli .....	78,230,175	19,596,788	2,267,046	291,533
Richland .....	74,641,497	17,409,079	4,890,259	1,079,006
Roosevelt .....	58,077,561	13,507,556	940,443	200,128
Rosebud .....	64,312,599	17,719,670	115,124,828	29,873,311
Sanders .....	53,800,094	13,969,458	2,173,761	615,591
Sheridan .....	43,346,853	10,220,141	487,519	85,196
Silver Bow .....	163,496,045	41,066,117	10,654,800	2,865,689
Stillwater .....	36,768,713	9,042,024	2,710,725	700,818
Sweet Grass .....	21,121,896	5,735,935	500,389	126,102
Teton .....	57,434,823	14,693,879	1,284,043	200,453
Toole .....	52,327,505	13,035,084	2,316,663	577,067
Treasure .....	10,297,720	2,678,867	267,017	44,251
Valley .....	72,442,684	17,624,659	1,496,158	267,148
Wheatland .....	15,596,483	4,208,326	633,776	156,850
Wihaux .....	15,802,780	4,104,898	197,880	27,372
Yellowstone .....	555,126,792	132,637,207	23,933,192	6,239,763
THE STATE .....	\$4,106,811,446	\$1,018,317,029	\$272,641,072	\$69,545,050



## TOTAL ASSESSMENT BY COUNTIES — 1977

	PUBLIC UTILITIES ALLOCATED BY STATE DEPARTMENT OF REVENUE		ASSESSMENT OF NET PROCEEDS, ROYALTIES, & GROSS PROCEEDS BY STATE DEPARTMENT OF REVENUE		TOTAL VALUATION OF COUNTIES	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Beaverhead.....	\$ 5,307,833	\$ 1,602,970	\$ 101,043	\$ 101,043	\$ 62,810,011	\$ 16,811,550
Big Horn.....	5,423,863	1,970,617	75,391,078	34,147,698	157,387,391	54,334,293
Blaine.....	7,180,936	2,312,967	5,599,885	5,599,885	58,359,738	19,358,418
Broadwater.....	3,104,003	1,079,502	13,226	992	25,809,595	6,660,961
Carbon.....	5,992,549	2,153,693	5,072,919	5,072,919	57,577,091	19,599,124
Carter.....	4,010,824	1,217,727	480,678	480,678	27,048,680	7,797,621
Cascade.....	19,312,762	7,196,675	0	0	365,423,096	91,805,261
Chouteau.....	5,946,628	1,743,255	257,489	257,489	95,341,482	24,794,529
Custer.....	5,347,593	1,822,895	219,142	219,142	72,564,951	18,903,725
Daniels.....	2,523,747	552,901	0	0	32,279,540	7,390,633
Dawson.....	8,911,707	2,654,865	1,176,287	1,176,287	75,908,196	20,134,651
Deer Lodge.....	3,034,633	1,168,113	0	0	84,771,532	19,423,864
Fallon.....	3,938,012	1,371,216	28,187,794	28,187,794	66,047,245	37,964,981
Fergus.....	4,524,280	1,288,792	8,359	8,359	91,987,979	23,334,541
Flathead.....	15,083,406	5,349,081	11,687	11,687	245,715,727	63,152,497
Gallatin.....	11,330,952	4,353,160	278,149	278,149	186,785,757	48,314,017
Garfield.....	2,193,897	156,771	239,666	239,666	25,856,583	6,909,216
Glacier.....	9,198,964	2,878,005	16,372,530	16,372,530	73,523,065	31,293,662
Golden Valley.....	2,571,070	868,949	158,336	158,336	13,327,179	3,929,263
Granite.....	3,020,976	1,131,925	508,250	38,119	19,240,337	5,465,996
Hill.....	8,754,623	2,590,059	3,512,412	3,512,412	115,295,399	30,135,597
Jefferson.....	5,706,390	2,184,771	370,306	348,045	30,575,642	9,143,517
Judith Basin.....	4,042,924	1,484,607	14,190	14,190	34,114,487	9,553,613
Lake.....	3,598,052	1,192,340	0	0	88,760,969	23,087,407
Lewis and Clark.....	13,005,175	4,964,102	0	0	198,738,385	50,929,643
Liberty.....	2,818,182	706,689	3,332,476	3,332,476	38,084,652	11,540,385
Lincoln.....	5,001,307	1,667,010	386,823	386,823	82,749,617	20,976,970
Madison.....	2,694,233	917,467	1,836,361	1,828,861	50,087,348	15,255,325
McCone.....	2,809,689	370,492	2,186,011	2,186,011	37,307,552	10,519,533
Meagher.....	1,084,299	402,970	30,807	6,677	19,260,755	5,313,841
Mineral.....	2,897,559	1,088,205	0	0	17,388,464	4,334,537
Missoula.....	18,215,108	6,250,770	0	0	353,383,396	87,901,386
Musselshell.....	2,295,151	746,051	8,320,180	8,236,602	39,192,354	16,254,375
Park.....	5,225,752	1,769,746	0	0	61,515,655	16,469,744
Petroleum.....	540,090	67,654	516,085	516,085	9,051,787	2,832,038
Phillips.....	5,309,767	1,602,923	15,240	15,240	49,100,940	13,049,190
Pondera.....	4,666,290	1,497,147	2,154,013	2,154,013	70,293,383	19,425,368
Powder River.....	2,882,804	447,454	67,678,485	67,676,708	99,497,107	76,083,564
Powell.....	5,369,425	1,808,879	510,219	509,973	36,231,553	10,209,289
Prairie.....	2,987,988	867,735	200,580	200,580	21,359,328	5,644,607
Ravalli.....	3,682,415	1,388,631	14,733	14,733	84,194,369	21,291,685
Richland.....	6,642,358	1,472,484	14,962,656	14,568,763	101,136,770	34,529,332
Roosevelt.....	6,956,588	2,115,204	7,066,320	7,066,320	73,040,912	22,889,208
Rosebud.....	7,371,670	2,278,287	58,995,582	36,779,612	245,804,679	86,650,880
Sanders.....	8,319,783	3,072,635	0	0	64,293,638	17,657,684
Sheridan.....	3,787,761	853,138	7,580,643	7,580,643	55,202,776	18,739,118
Silver Bow.....	9,168,485	3,521,835	60,143,680	4,510,776	243,463,010	51,964,417
Stillwater.....	4,080,489	1,393,772	699,950	699,950	44,259,877	11,836,564
Sweet Grass.....	3,174,770	1,091,182	0	0	24,797,055	6,953,219
Teton.....	4,972,516	1,314,278	810,479	810,479	64,501,861	17,019,089
Toole.....	6,676,200	2,018,321	7,009,740	7,009,740	68,330,108	22,640,212
Treasure.....	3,278,434	1,179,131	23,282	23,282	13,866,453	3,925,531
Valley.....	8,225,336	2,308,619	60,075	60,075	82,224,253	20,260,501
Wheatland.....	2,495,090	929,177	0	0	18,725,349	5,294,353
Wibaux.....	1,466,564	497,558	3,607,464	3,607,464	21,074,688	8,237,292
Yellowstone.....	31,921,305	11,764,511	174,487	174,487	611,155,776	150,815,968
THE STATE.....	\$340,083,207	\$112,699,913	\$386,289,797	\$266,181,793	\$5,105,825,522	\$1,466,743,785

## TOTAL ASSESSMENT BY COUNTIES — 1978

## TOTAL ASSESSMENT BY COUNTY ASSESSOR

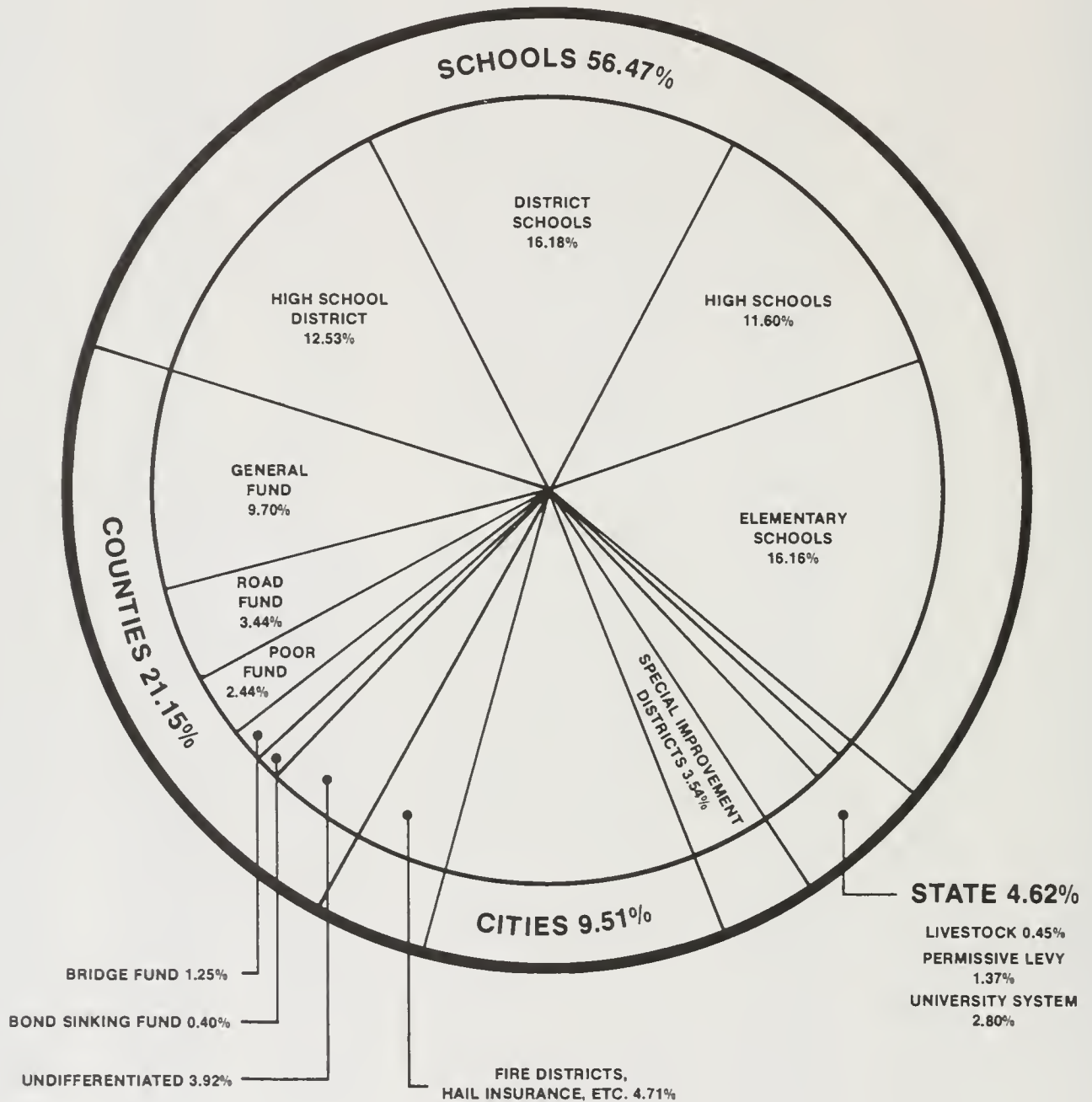
	PROPERTY OTHER THAN PUBLIC UTILITIES		LOCAL PROPERTY OF PUBLIC UTILITIES	
	Assessed	Taxable	Assessed	Taxable
Beaverhead .....	\$ 121,197,605	\$ 12,923,662	\$ 3,457,427	\$ 252,452
Big Horn .....	188,173,278	21,869,523	6,993,708	396,451
Blaine .....	92,235,420	11,164,274	1,748,708	126,355
Broadwater .....	49,337,312	5,434,539	1,214,957	96,048
Carbon .....	113,703,149	12,175,824	3,050,658	241,983
Carter .....	46,463,845	5,356,885	1,271,239	130,377
Cascade .....	916,316,254	81,315,341	42,375,638	3,859,839
Chouteau .....	161,441,992	23,592,903	3,042,833	248,843
Custer .....	165,212,350	16,720,358	5,418,229	482,014
Daniels .....	64,278,358	7,312,994	1,057,290	42,629
Dawson .....	152,312,318	15,842,011	6,883,988	610,202
Deer Lodge .....	224,323,438	16,582,003	7,412,516	613,812
Fallon .....	70,233,577	7,680,201	6,401,010	585,120
Fergus .....	176,204,000	20,688,480	2,793,084	224,213
Flathead .....	765,160,936	70,666,336	8,531,440	664,315
Gallatin .....	484,603,732	45,861,708	10,661,350	936,927
Garfield .....	44,016,216	5,857,161	224,439	6,285
Glacier .....	97,953,000	11,522,782	9,143,346	793,269
Golden Valley .....	20,967,850	2,702,895	1,014,293	83,444
Granite .....	36,010,738	3,963,849	1,032,601	92,331
Hill .....	248,414,174	27,338,176	5,674,826	330,118
Jefferson .....	58,934,405	6,055,803	2,913,214	246,835
Judith Basin .....	58,307,297	7,821,971	966,445	88,524
Lake .....	245,636,131	22,902,954	20,660,296	2,043,765
Lewis and Clark .....	498,786,742	45,489,800	22,630,570	2,086,233
Liberty .....	65,866,930	8,468,179	1,744,983	152,635
Lincoln .....	209,789,029	20,265,826	15,114,167	1,758,285
Madison .....	106,253,494	11,352,815	4,268,462	369,679
McCone .....	67,049,138	8,667,994	606,071	21,162
Meagher .....	39,078,827	4,567,516	349,054	37,835
Mineral .....	37,342,477	3,633,444	899,095	80,050
Missoula .....	1,147,224,003	106,289,519	21,666,581	1,845,973
Musselshell .....	52,240,994	6,007,988	948,583	76,615
Park .....	140,883,761	13,565,197	10,192,715	889,138
Petroleum .....	15,465,953	1,896,974	97,755	3,177
Phillips .....	99,580,934	11,807,503	838,269	51,517
Pondera .....	117,735,639	14,604,116	1,824,838	147,136
Powder River .....	60,328,207	7,263,057	799,553	58,619
Powell .....	80,070,148	8,439,314	3,503,697	307,434
Prairie .....	33,809,318	4,014,163	225,831	16,309
Ravalli .....	199,751,578	19,860,354	7,997,565	334,616
Richland .....	179,161,079	19,644,365	8,934,908	733,610
Roosevelt .....	126,882,329	14,466,665	2,019,236	152,359
Rosebud .....	130,822,649	15,760,788	286,300,716	29,066,335
Sanders .....	147,923,847	15,019,387	5,749,983	550,311
Sheridan .....	95,271,604	11,400,530	1,019,745	59,786
Silver Bow .....	459,571,665	45,045,615	24,180,885	2,379,385
Stillwater .....	81,841,075	9,072,148	5,848,783	506,658
Sweet Grass .....	48,494,719	5,389,433	1,207,496	107,282
Teton .....	107,404,357	13,693,445	2,487,744	159,040
Toole .....	108,594,681	13,770,902	6,019,591	527,025
Treasure .....	20,108,691	2,496,722	710,848	34,353
Valley .....	156,878,102	17,584,479	3,939,124	253,932
Wheatland .....	32,075,850	3,815,610	2,080,476	234,603
Wibaux .....	34,713,057	4,272,049	498,259	25,634
Yellowstone .....	1,750,952,943	156,159,069	60,422,619	5,866,843
THE STATE .....	\$11,053,391,195	\$1,107,137,599	\$659,071,737	\$62,089,720

## TOTAL ASSESSMENT BY COUNTIES — 1978

	PUBLIC UTILITIES ALLOCATED BY STATE DEPARTMENT OF REVENUE		ASSESSMENT OF NET PROCEEDS, ROYALTIES, & GROSS PROCEEDS BY STATE DEPARTMENT OF REVENUE		TOTAL VALUATION OF COUNTIES	
	Assessed	Taxable	Assessed	Taxable	Assessed	Taxable
Beaverhead.....	\$ 14,229,837	\$ 1,680,194	\$ 181,410	\$ 181,410	\$ 139,066,279	\$ 15,037,718
Big Horn.....	15,110,106	2,216,432	74,923,002	33,959,529	285,200,094	58,441,935
Blaine.....	19,047,955	2,385,927	9,601,566	9,601,566	122,633,649	23,278,122
Broadwater.....	7,929,553	1,080,572	0	0	58,481,822	6,611,159
Carbon.....	16,203,550	2,299,400	5,090,336	5,090,336	138,047,693	19,807,543
Carter.....	9,982,775	1,219,870	586,323	586,323	58,304,182	7,293,455
Cascade.....	53,521,067	7,957,787	0	0	1,012,212,959	93,132,967
Chouteau.....	17,227,028	1,918,793	1,031,343	1,031,343	182,743,196	26,791,882
Custer.....	14,628,286	1,866,411	167,910	167,910	185,426,775	19,236,693
Daniels.....	6,448,107	556,734	0	0	71,783,755	7,912,357
Dawson.....	22,992,319	2,706,935	980,121	980,121	183,168,746	20,139,269
Deer Lodge.....	8,506,801	1,310,255	0	0	240,242,755	18,506,070
Fallon.....	9,280,864	1,266,690	24,744,488	24,744,488	110,659,939	34,276,499
Fergus.....	11,992,131	1,361,499	0	0	190,989,215	22,274,192
Flathead.....	46,057,846	6,389,971	0	0	819,750,222	77,720,622
Gallatin.....	31,661,153	4,848,943	417,553	417,553	527,343,788	52,065,131
Garfield.....	5,819,153	166,212	224,373	224,373	50,284,181	6,254,031
Glacier.....	24,423,316	3,073,927	16,707,466	16,707,466	148,227,128	32,097,444
Golden Valley.....	6,662,889	891,698	194,686	194,686	28,839,718	3,872,723
Granite.....	7,781,864	1,163,491	1,158,368	72,300	45,983,571	5,291,971
Hill.....	23,412,759	2,717,655	5,302,952	5,302,952	282,804,711	35,688,901
Jefferson.....	15,368,991	2,347,672	201,277	171,768	77,417,887	8,822,078
Judith Basin.....	11,039,156	1,568,699	25,444	25,444	70,338,342	9,504,638
Lake.....	10,737,237	1,454,875	0	0	277,033,664	26,401,594
Lewis and Clark.....	39,575,512	5,999,849	265	8	560,993,089	53,575,890
Liberty.....	7,759,368	765,078	3,466,570	3,466,570	78,837,851	12,852,462
Lincoln.....	13,917,923	1,706,622	2,373,488	2,373,488	241,194,607	26,104,221
Madison.....	7,632,937	1,029,022	2,000,992	1,979,330	120,155,885	14,730,846
McCone.....	7,408,004	376,489	1,774,228	1,774,228	76,837,441	10,839,873
Meagher.....	2,696,390	397,103	150,315	4,828	42,274,586	5,007,282
Mineral.....	7,300,415	1,071,546	0	0	45,541,987	4,785,040
Missoula.....	54,999,423	7,227,007	0	0	1,223,890,007	115,362,499
Musselshell.....	6,097,050	781,517	6,691,638	6,603,949	65,978,265	13,470,069
Park.....	14,520,599	1,973,818	0	0	165,597,075	16,428,153
Petroleum.....	1,441,517	70,116	828,719	828,719	17,833,944	2,798,986
Phillips.....	14,329,488	1,638,824	1,045,637	1,045,637	115,794,328	14,543,481
Pondera.....	13,004,382	1,627,679	2,310,529	2,310,529	134,875,388	18,689,460
Powder River.....	7,484,098	476,440	69,039,266	69,004,849	137,651,124	76,802,965
Powell.....	14,524,246	1,939,440	875,032	874,133	98,973,123	11,560,321
Prairie.....	7,611,320	864,850	104,065	104,065	41,750,534	4,999,387
Ravalli.....	10,804,920	1,589,245	76,916	76,916	218,630,979	21,861,131
Richland.....	17,738,805	1,580,923	20,877,411	19,950,499	226,712,203	41,909,397
Roosevelt.....	17,786,012	2,124,212	5,297,457	5,297,457	151,985,034	22,040,693
Rosebud.....	19,023,865	2,359,791	58,587,475	35,579,838	494,734,705	82,766,752
Sanders.....	22,079,383	3,265,210	0	0	175,753,213	18,834,908
Sheridan.....	9,643,552	858,485	7,076,398	7,076,398	113,011,299	19,395,199
Silver Bow.....	24,416,770	3,745,935	121,298,765	3,638,960	629,468,085	54,809,895
Stillwater.....	11,497,330	1,556,407	887,819	887,819	100,075,007	12,023,032
Sweet Grass.....	9,003,154	1,247,546	0	0	58,705,369	6,744,261
Teton.....	12,129,259	1,369,484	950,362	950,362	122,971,722	16,172,331
Toole.....	18,203,405	2,192,703	10,192,987	10,192,987	143,010,664	26,683,617
Treasure.....	7,796,963	1,107,393	15,119	15,119	28,631,621	3,653,587
Valley.....	20,972,391	2,334,101	131,375	131,375	181,920,992	20,303,887
Wheatland.....	6,415,557	952,694	0	0	40,571,883	5,002,907
Wibaux.....	3,633,483	476,999	3,044,016	3,044,016	41,888,815	7,818,698
Yellowstone.....	88,937,380	13,056,949	172,352	172,352	1,900,485,294	175,255,213
THE STATE.....	\$930,449,644	\$122,214,119	\$460,807,814	\$276,843,999	\$13,103,720,390	\$1,568,285,437



# PROPERTY TAXES LEVIED 1978



**TAXES LEVIED IN MONTANA — 1977 and 1978**

	1977	1978
ASSESSED VALUATION OF STATE .....	\$ 5,105,825,522	\$13,103,720,390
TAXABLE VALUATION OF STATE .....	\$ 1,466,743,754	\$ 1,568,285,437
	AMOUNTS LEVIED	
STATE:		
University Millage .....	\$ 8,747,713	\$ 9,295,015
Elementary School Deficiency .....	237,845	--
High School Deficiency .....	142,688	--
Elementary Permissive .....	825,723	2,855,668
High School Permissive .....	468,330	1,708,716
Livestock .....	1,703,744	1,496,905
	<u>\$ 12,126,043</u>	<u>\$ 15,356,304</u>
COUNTY:		
General .....	\$ 30,073,841	\$ 32,225,509
Road .....	10,701,403	11,423,376
Bridge .....	3,942,755	4,150,275
Poor .....	7,809,475	8,085,977
Bond Interest and Sinking .....	1,476,561	1,343,551
County Fair .....	1,281,910	1,399,224
Hospital .....	192,764	196,092
Agricultural Extension Service .....	683,638	711,701
Planning .....	504,971	558,984
Health and Sanitary .....	521,815	581,247
County Library .....	1,595,184	1,631,138
Airport .....	1,047,355	1,104,274
Other .....	6,511,538	6,808,929
	<u>\$ 66,343,210</u>	<u>\$ 70,220,277</u>
SCHOOLS:		
Elementary County-Wide .....	\$ 48,896,257	\$ 53,667,450
High School County-Wide .....	34,765,130	38,511,687
District Schools .....	49,140,814	53,726,363
	<u>\$ 132,802,201</u>	<u>\$ 145,905,500</u>
HIGH SCHOOL DISTRICT .....	\$ 38,930,529	\$ 41,608,498
MISCELLANEOUS:		
Fire District .....	\$ 1,764,537	\$ 1,786,164
Other .....	11,921,223	13,861,557
	<u>\$ 13,685,760</u>	<u>\$ 15,647,721</u>
TOTAL ALL TAXES EXCEPT CITIES AND TOWNS .....	\$ 263,887,743	\$ 288,738,300
CITIES AND TOWNS:		
General .....	\$ 27,858,163	\$ 31,569,297
Special Improvements .....	10,088,678	11,754,974
	<u>\$ 37,946,841</u>	<u>\$ 43,324,271</u>
GRAND TOTAL OF ALL TAXES FOR ALL PURPOSES .....	\$ 301,834,584	\$ 332,062,571



## TAXES LEVIED FOR STATE PURPOSES — 1977

	University Millage 5.94 Mills	Elementary Deficiency -- Mills	High School Deficiency -- Mills	Elementary Permissive .67 Mills	High School Permissive .38 Mills	Total 6.99 Mills	Livestock Sheep 22.5 Other 24.6 Mills	Total Of All State Taxes
Beaverhead .....	\$ 99,630	\$ 2,688	\$ 1,613	\$ 9,418	\$ 5,342	\$ 118,691	\$ 92,721	\$ 211,412
Big Horn .....	322,828	3,577	2,146	33,993	19,279	381,823	63,257	445,080
Blaine .....	114,967	2,156	1,294	11,508	6,527	136,452	51,844	188,296
Broadwater .....	39,622	1,191	715	3,663	2,078	47,269	17,541	64,810
Carbon .....	116,549	2,306	1,385	11,612	6,586	138,438	36,242	174,680
Carter .....	43,517	927	556	4,282	2,428	51,710	46,672	98,382
Cascade .....	546,214	16,739	10,043	50,282	28,518	651,796	42,513	694,309
Chouteau .....	147,351	2,782	1,668	14,737	8,358	174,896	32,794	207,690
Custer .....	112,522	4,062	2,437	9,942	5,639	134,602	48,025	182,627
Daniels .....	44,554	1,855	1,113	3,770	2,138	53,430	13,473	66,903
Dawson .....	119,756	3,096	1,857	11,413	6,473	142,595	28,449	171,044
Deer Lodge .....	115,383	2,077	1,246	11,609	6,584	136,899	7,040	143,939
Fallon .....	225,540	1,414	848	24,482	13,886	266,170	27,685	293,855
Fergus .....	138,702	5,898	3,539	11,653	6,609	166,401	72,224	238,625
Flathead .....	376,737	26,875	16,125	24,305	13,785	457,827	15,653	473,480
Gallatin .....	293,828	11,854	7,113	25,119	14,247	352,161	65,638	417,799
Garfield .....	41,098	1,166	699	3,847	2,182	48,992	47,069	96,061
Glacier .....	186,103	3,515	2,109	18,612	10,556	220,895	20,724	241,619
Golden Valley....	23,387	765	459	2,120	1,202	27,933	15,907	43,840
Granite .....	32,346	1,388	833	2,709	1,536	38,812	17,325	56,137
Hill .....	179,332	5,424	3,254	16,557	9,390	213,957	16,061	230,018
Jefferson .....	54,387	1,512	907	5,111	2,899	64,816	14,346	79,162
Judith Basin .....	56,872	2,736	1,641	4,563	2,588	68,400	33,236	101,636
Lake .....	137,260	3,127	1,876	13,366	7,581	163,210	40,807	204,017
Lewis and Clark...	305,711	10,818	6,491	27,161	15,405	365,586	28,671	394,257
Liberty .....	68,732	1,322	793	6,897	3,933	81,677	8,240	89,917
Lincoln .....	124,874	4,459	2,675	11,067	6,277	149,352	5,156	154,508
Madison .....	90,674	1,719	1,031	9,064	5,141	107,629	55,772	163,401
McCone .....	62,591	2,511	1,507	5,360	3,040	75,009	25,624	100,633
Meagher .....	31,435	731	438	3,051	1,731	37,386	29,894	67,280
Mineral .....	37,003	3,008	1,805	2,138	1,213	45,167	2,005	47,172
Missoula .....	523,200	17,930	10,758	46,880	26,589	625,357	8,923	634,280
Musselshell .....	97,623	2,075	1,234	9,583	5,427	115,942	25,853	141,795
Park .....	97,987	2,810	1,686	9,150	5,182	116,815	30,067	146,882
Petroleum .....	16,843	329	197	1,677	951	19,997	20,890	40,887
Phillips .....	77,534	1,412	847	7,790	4,418	92,001	51,662	143,663
Pondera .....	115,468	2,639	1,583	11,238	6,374	137,302	18,704	156,006
Powder River ....	452,032	1,640	983	49,877	28,289	532,821	51,070	583,891
Powell .....	60,732	1,459	875	5,863	3,325	72,254	26,721	98,975
Prairie .....	33,781	1,552	931	2,760	1,566	40,590	23,152	63,742
Ravalli .....	126,677	5,574	3,344	10,516	5,964	152,075	33,082	185,157
Richland .....	205,342	4,585	2,751	20,058	11,376	244,112	29,909	274,021
Roosevelt .....	139,213	2,812	1,687	13,753	7,800	165,265	20,152	185,417
Rosebud .....	514,964	4,580	2,748	54,985	31,186	608,463	48,637	657,100
Sanders .....	104,982	1,520	911	10,816	6,136	124,365	14,396	138,761
Sheridan .....	111,211	2,097	1,258	11,125	6,310	132,001	16,454	148,455
Silver Bow .....	309,422	7,659	4,596	29,718	16,855	368,250	3,324	371,574
Stillwater .....	70,800	2,094	1,256	6,569	3,726	84,445	31,250	115,695
Sweet Grass .....	41,323	809	486	4,113	2,333	49,064	30,837	79,901
Teton .....	101,149	2,628	1,577	9,631	5,462	120,447	31,195	151,642
Toole .....	136,177	3,734	2,240	12,833	7,278	162,262	12,160	174,422
Treasure .....	23,356	602	361	2,227	1,263	27,809	15,091	42,900
Valley .....	120,553	3,287	1,972	11,374	6,451	143,637	47,340	190,977
Wheatland .....	31,514	1,092	655	2,816	1,597	37,674	22,509	60,183
Wibaux .....	49,142	867	520	4,956	2,811	58,296	16,482	74,778
Yellowstone .....	897,183	28,361	17,016	82,004	46,510	1,071,074	51,276	1,122,350
TOTAL .....	\$8,747,713	\$237,845	\$142,688	\$825,723	\$468,330	\$10,422,299	\$1,703,744	\$12,126,043

## TAXES LEVIED FOR STATE PURPOSES — 1978

	University Millage 6.00 Mills	Elementary Permissive 2 Mills	High School Permissive 1.2 Mills	Total 9.2 Mills	Livestock Sheep 33.5 Other 35.0 Mills	Total Of All State Taxes
Beaverhead .....	\$ 90,107	\$ 26,897	\$ 16,086	\$ 133,090	\$ 85,305	\$ 218,395
Big Horn .....	350,652	116,884	70,130	537,666	54,591	592,257
Blaine .....	22,341	43,882	26,285	92,508	89,065	181,573
Broadwater .....	39,594	11,555	6,906	58,055	14,752	72,807
Carbon .....	118,638	36,786	22,025	177,449	31,281	208,730
Carter .....	39,797	12,067	7,220	59,084	39,723	98,807
Cascade .....	557,225	163,074	97,464	817,763	37,622	855,385
Chouteau .....	160,613	49,844	29,844	240,301	29,459	269,760
Custer .....	115,324	33,304	19,896	168,524	37,758	206,282
Daniels .....	47,879	13,667	8,162	69,708	11,961	81,669
Dawson .....	120,608	35,950	21,499	178,057	22,659	200,716
Deer Lodge .....	110,809	34,418	20,609	165,836	7,061	172,897
Fallon .....	205,775	66,810	40,057	312,642	24,105	336,747
Fergus .....	133,312	36,591	21,823	191,726	60,857	252,583
Flathead .....	464,648	122,757	73,115	660,520	13,069	673,589
Gallatin .....	311,059	87,817	52,424	451,300	34,090	485,390
Garfield .....	37,449	11,231	6,717	55,397	38,081	93,478
Glacier .....	192,618	59,739	35,768	288,125	17,118	305,243
Golden Valley .....	23,219	6,889	4,122	34,230	13,048	47,278
Granite .....	31,698	9,351	5,591	46,640	17,203	63,843
Hill .....	210,786	64,054	38,328	313,168	14,792	327,960
Jefferson .....	52,828	15,632	9,346	77,806	13,319	91,125
Judith Basin .....	56,876	15,731	9,385	81,992	26,660	108,652
Lake .....	158,303	48,277	28,891	235,471	33,709	269,180
Lewis and Clark .....	320,643	92,090	55,006	467,739	22,750	490,489
Liberty .....	76,822	24,101	14,436	115,359	6,927	122,286
Lincoln .....	156,379	45,167	26,983	228,529	4,362	232,891
Madison .....	88,257	27,389	16,399	132,045	48,787	180,832
McCone .....	64,862	18,831	11,252	94,945	21,293	116,238
Meagher .....	29,988	9,035	5,405	44,428	31,131	75,559
Mineral .....	47,477	11,645	6,917	66,039	11,412	77,451
Missoula .....	692,175	230,725	138,435	1,061,335	7,701	1,069,036
Musselshell .....	81,727	25,049	15,031	121,807	19,084	140,891
Park .....	98,411	29,164	17,439	145,014	22,285	167,299
Petroleum .....	16,776	5,205	3,116	25,097	17,084	42,181
Phillips .....	87,362	27,080	16,214	130,656	44,836	175,492
Pondera .....	111,963	34,247	20,496	166,706	15,103	181,809
Powder River .....	460,722	151,495	90,862	703,079	43,841	746,920
Powell .....	69,261	20,741	12,406	102,408	25,322	127,730
Prairie .....	29,933	8,637	5,159	43,729	19,418	63,147
Ravalli .....	130,749	34,932	20,814	186,495	29,382	215,877
Richland .....	251,116	76,750	45,933	373,799	25,465	399,264
Roosevelt .....	133,869	41,091	24,596	199,556	16,988	216,544
Rosebud .....	496,335	160,040	95,933	752,308	40,618	792,926
Sanders .....	112,867	35,306	21,144	169,317	13,996	183,313
Sheridan .....	115,807	36,090	21,612	173,509	13,303	186,812
Silver Bow .....	328,343	98,163	58,708	485,214	3,281	488,495
Stillwater .....	72,670	21,617	12,929	107,216	26,721	133,937
Sweet Grass .....	40,431	12,415	7,430	60,276	25,429	85,705
Teton .....	96,889	29,040	17,369	143,298	27,388	170,686
Toole .....	161,090	49,021	29,334	239,445	10,275	249,720
Treasure .....	21,856	6,505	3,890	32,251	12,683	44,934
Valley .....	121,582	36,519	21,844	179,945	46,193	226,138
Wheatland .....	29,950	8,503	5,076	43,529	18,805	62,334
Wibaux .....	46,888	14,525	8,697	70,110	13,226	83,336
Yellowstone .....	1,049,657	311,343	186,158	1,547,158	44,528	1,591,686
TOTAL .....	\$9,295,015	\$2,855,668	\$1,708,716	\$13,859,399	\$1,496,905	\$15,356,304

## TAXES LEVIED FOR COUNTY PURPOSES — 1977

	GENERAL FUND		ROAD FUND		BRIDGE FUND		POOR FUND	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	21.50	\$ 369,452	8.00	\$ 103,743	5.00	\$ 83,728	3.75	\$ 65,485
Big Horn .....	5.59	296,217	8.83	443,189	.94	50,016	1.12	60,043
Blaine .....	22.80	443,607	15.00	254,263	5.00	96,018	5.52	99,732
Broadwater .....	21.00	146,945	6.05	33,491	--	--	9.29	64,868
Carbon .....	23.95	475,826	15.00	250,104	2.91	57,076	3.14	62,035
Carter .....	27.00	198,904	15.00	109,754	3.00	21,951	5.50	43,022
Cascade .....	24.35	2,156,945	12.00	394,887	3.00	275,359	13.50	1,239,113
Chouteau .....	18.51	465,032	12.00	263,512	3.00	74,336	1.70	41,538
Custer .....	21.00	417,256	14.40	135,097	2.24	43,844	1.61	44,122
Daniels .....	23.70	170,994	15.00	90,927	5.00	37,409	2.50	18,909
Dawson .....	24.50	486,757	15.60	206,562	3.00	60,389	5.00	94,458
Deer Lodge .....	44.25	824,070	12.00	167,790	--	5,711	8.50	164,931
Fallon .....	10.32	396,908	11.97	427,908	2.69	101,568	3.98	148,455
Fergus .....	25.00	590,133	12.00	196,919	3.00	69,873	2.04	35,482
Flathead .....	24.92	1,590,406	1.85	134,362	2.85	178,640	4.76	240,404
Gallatin .....	22.70	1,136,467	12.00	335,468	3.00	148,039	3.34	164,579
Garfield .....	24.20	167,121	15.00	97,751	3.00	20,721	13.50	93,244
Glacier .....	13.85	455,170	12.00	327,112	3.00	93,881	3.16	105,110
Golden Valley .....	23.00	91,878	14.00	51,112	2.40	9,507	2.50	9,824
Granite .....	25.50	168,737	3.00	20,286	3.00	16,295	13.50	73,326
Hill .....	23.65	711,897	12.00	250,361	2.59	80,300	2.77	84,665
Jefferson .....	26.90	246,690	14.70	113,429	3.00	27,423	4.28	39,001
Judith Basin .....	25.55	245,953	15.00	130,636	3.00	28,640	1.74	13,383
Lake .....	25.00	578,671	12.00	226,011	3.00	69,228	7.07	165,158
Lewis and Clark .....	23.71	1,223,075	10.20	207,442	2.74	143,531	10.35	491,845
Liberty .....	21.00	237,170	15.00	158,282	3.00	34,666	10.00	111,492
Lincoln .....	27.00	556,211	--	--	--	--	7.50	151,402
Madison .....	14.51	216,146	5.26	79,567	1.85	33,624	4.72	66,777
McCone .....	23.00	252,778	15.00	143,302	3.00	31,535	6.75	71,583
Meagher .....	28.61	153,027	10.00	47,037	4.00	20,992	2.00	14,212
Mineral .....	27.00	172,545	--	--	.55	4,312	4.49	20,615
Missoula .....	23.01	2,055,889	7.68	420,496	2.89	256,003	6.18	581,948
Musselshell .....	11.21	172,848	4.53	66,685	2.79	44,612	2.03	34,044
Park .....	23.10	388,265	15.00	110,843	3.00	47,436	4.70	81,333
Petroleum .....	17.00	49,795	7.00	17,807	.50	2,238	--	--
Phillips .....	26.40	342,046	15.00	150,342	4.85	63,449	4.60	61,814
Pondera .....	27.00	525,829	15.00	226,859	3.00	58,237	2.50	48,532
Powder River .....	12.00	909,723	9.50	719,832	3.00	228,250	1.50	113,305
Powell .....	25.00	257,908	5.00	41,860	1.00	10,210	9.00	94,803
Prairie .....	26.41	149,385	12.33	58,633	2.97	16,891	15.81	78,525
Ravalli .....	15.04	390,676	8.24	173,881	2.68	62,131	5.40	108,669
Richland .....	8.20	287,784	12.00	344,770	3.00	103,569	3.02	104,856
Roosevelt .....	18.74	451,510	12.00	221,752	3.00	70,016	4.88	115,159
Rosebud .....	.66	70,644	8.65	742,153	3.00	254,535	1.80	153,633
Sanders .....	22.13	391,722	2.25	42,756	1.88	36,742	--	--
Sheridan .....	14.00	263,915	15.00	252,557	3.00	56,104	2.00	37,276
Silver Bow .....	44.23	2,157,964	5.66	281,217	2.51	127,337	13.50	702,187
Stillwater .....	26.80	316,036	10.70	119,973	3.00	35,694	2.70	31,517
Sweet Grass .....	27.00	188,438	12.50	70,094	5.00	32,979	3.48	24,432
Teton .....	27.00	460,631	15.00	215,007	5.00	85,009	3.00	51,006
Toole .....	24.33	555,162	12.00	225,678	3.00	68,663	13.50	308,984
Treasure .....	25.70	101,801	15.00	53,437	3.00	10,971	--	--
Valley .....	14.00	329,024	12.00	184,692	3.00	60,786	4.75	105,283
Wheatland .....	26.95	142,727	15.00	62,848	2.51	13,737	3.36	20,027
Wibaux .....	18.15	150,697	14.54	110,851	2.98	24,531	5.08	39,764
Yellowstone .....	21.95	3,320,434	6.13	386,076	1.70	254,013	5.66	813,565
TOTAL .....		\$30,073,841		\$10,701,403		\$3,942,755		\$7,809,475

<sup>1</sup>Includes total tax on snowmobiles using previous year's levy



## TAXES LEVIED FOR COUNTY PURPOSES — 1978

	GENERAL FUND		ROAD FUND		BRIDGE FUND		PDOR FUND	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	21.50	\$ 323,310	8.00	\$ 91,879	5.00	\$ 75,189	3.75	\$ 56,391
Big Horn .....	18.08	1,056,630	9.50	483,941	1.11	64,286	1.97	115,131
Blaine .....	20.08	818,658	15.00	525,456	3.00	149,683	4.43	189,026
Broadwater .....	21.42	141,092	8.18	41,265	--	--	10.58	68,332
Carbon .....	25.00	492,636	12.28	205,220	2.82	56,008	3.11	61,623
Carter .....	32.00	207,968	15.00	99,630	3.00	19,925	4.00	27,940
Cascade .....	24.46	2,273,950	11.67	397,624	2.96	276,102	13.50	1,256,093
Chouteau .....	16.67	451,892	12.00	290,509	2.50	68,402	1.99	52,508
Custer .....	25.06	466,733	14.40	131,369	3.00	54,799	5.67	93,283
Daniels .....	22.97	184,976	15.00	99,448	5.00	39,987	1.69	14,933
Dawson .....	25.00	501,721	14.00	191,241	3.00	60,401	5.00	100,669
Deer Lodge** .....	76.91	1,359,081	--	11,417	--	--	8.50	157,143
Fallon .....	9.54	328,504	11.77	378,107	1.90	66,387	3.82	131,416
Fergus .....	25.00	556,963	12.00	191,919	3.00	66,836	4.00	77,375
Flathead .....	24.79	1,928,882	7.37	315,851	2.79	218,429	2.62	255,963
Gallatin .....	24.67	1,258,098	12.00	337,711	3.00	155,893	4.17	206,638
Garfield .....	20.25	130,358	15.00	87,648	3.00	18,753	13.50	84,390
Glacier .....	15.62	496,099	12.00	341,431	3.00	96,442	5.31	163,364
Golden Valley .....	21.00	82,691	15.00	52,797	3.00	11,237	1.74	7,236
Granite .....	27.00	141,504	--	2,069	3.00	15,877	13.50	71,447
Hill .....	16.58	616,767	12.00	302,761	3.00	103,597	2.62	92,703
Jefferson .....	27.00	237,985	7.70	64,814	3.00	26,459	5.10	43,743
Judith Basin .....	24.42	234,870	15.00	129,899	2.99	28,441	1.89	17,593
Lake .....	20.47	556,305	12.00	262,902	3.00	79,254	5.52	151,206
Lewis and Clark .....	15.16	908,463	12.00	232,903	3.00	157,724	7.72	443,127
Liberty .....	18.00	234,120	15.00	176,568	3.00	38,445	9.00	116,485
Lincoln .....	9.65	344,242	--	--	--	--	7.59	197,776
Madison .....	5.48	94,690	4.26	56,863	3.79	52,801	6.22	89,265
McCone .....	18.50	209,966	15.00	150,302	3.00	32,495	13.50	131,856
Meagher .....	29.42	146,665	15.00	60,639	3.90	19,595	1.90	10,171
Mineral .....	26.57	212,463	--	--	1.09	6,936	6.86	46,937
Missoula .....	19.37	2,234,593	7.03	489,971	2.22	256,498	4.79	552,296
Musselshell .....	22.64	288,873	1.20	18,482	2.09	29,882	5.76	72,248
Park .....	23.10	379,523	15.00	246,444	2.00	35,637	5.20	84,045
Petroleum .....	14.00	40,074	5.00	14,089	6.00	15,168	1.00	2,503
Phillips .....	23.50	347,052	15.00	197,015	5.00	72,646	3.75	55,984
Pondera .....	21.50	414,610	15.00	221,997	3.00	56,051	3.65	65,498
Powder River .....	8.50	658,373	9.00	685,863	2.00	155,189	.25	21,181
Powell .....	26.00	298,808	4.00	34,220	--	1,790	8.00	94,282
Prairie .....	26.18	131,113	11.98	50,488	2.99	14,927	13.48	69,774
Ravalli .....	10.00	251,857	6.83	128,183	2.20	51,256	3.86	94,539
Richland .....	6.00	263,114	12.00	451,970	3.00	125,717	2.20	96,546
Roosevelt .....	19.41	431,783	12.00	209,787	3.00	67,015	4.48	101,155
Rosebud .....	4.07	322,397	12.00	956,479	3.00	248,291	2.35	192,085
Sanders .....	22.00	414,560	--	2,480	.69	15,050	--	--
Sheridan .....	12.00	235,680	15.00	252,785	3.00	57,961	2.00	38,640
Silver Bow** .....	40.93	2,271,800	4.19	240,069	2.12	119,556	13.50	739,935
Stillwater .....	24.15	298,384	8.00	88,605	3.00	36,405	4.80	54,113
Sweet Grass .....	30.66	203,885	15.00	76,941	1.76	14,502	4.85	31,610
Teton .....	27.00	436,671	15.00	204,016	5.00	80,865	4.00	62,206
Toole .....	20.01	553,364	12.00	281,351	3.00	80,651	11.70	320,966
Treasure .....	23.57	87,269	18.22	58,248	3.00	10,947	2.10	6,412
Valley .....	12.50	258,269	12.00	180,525	3.00	60,883	5.35	106,738
Wheatland .....	26.92	134,711	15.00	59,722	3.00	14,454	3.47	17,236
Wibaux .....	18.99	147,849	15.00	108,025	3.00	23,452	1.75	16,498
Yellowstone .....	23.85	4,122,615	6.21	451,438	2.71	445,099	3.37	657,724
TOTAL .....		\$32,225,509		\$11,423,376		\$ 4,150,275		\$ 8,085,977

\*\*Consolidated city-county government



## TAXES LEVIED FOR COUNTY PURPOSES — 1977

	BOND INTEREST & SINKING		COUNTY FAIR		HOSPITAL		AGRI. EXT. SERVICE	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	--	\$ --	1.00	\$ 16,745	3.00	\$ 50,237	.85	\$ 14,369
Big Horn .....	--	1,395	--	--	--	--	--	--
Blaine .....	--	--	1.43	27,927	--	--	1.76	34,026
Broadwater .....	--	--	.50	3,329	--	--	2.12	14,152
Carbon .....	--	--	.33	5,719	--	--	1.48	25,650
Carter .....	--	--	1.50	10,513	--	--	1.00	7,317
Cascade .....	--	--	1.41	126,908	--	--	--	--
Chouteau .....	--	--	1.50	37,166	--	--	--	--
Custer .....	7.44	135,106	1.00	20,933	--	--	--	--
Daniels .....	7.30	64,619	1.46	10,905	3.00	22,445	1.78	13,448
Dawson .....	2.40	48,621	1.50	30,194	--	--	--	--
Deer Lodge .....	--	--	--	311	--	--	--	727
Fallon .....	.99	38,076	1.46	55,221	--	--	--	--
Fergus .....	--	--	1.50	32,106	--	--	1.60	35,496
Flathead .....	.64	42,567	1.11	72,786	--	--	.69	42,231
Gallatin .....	--	--	.69	33,693	--	--	--	--
Garfield .....	3.75	25,843	.50	3,337	--	--	2.50	17,384
Glacier .....	2.70	95,425	--	--	--	--	--	--
Golden Valley .....	--	--	--	--	--	--	1.61	6,472
Granite .....	--	--	.17	951	--	--	2.95	15,996
Hill .....	--	3,883	1.32	37,756	--	--	--	--
Jefferson .....	--	--	--	454	--	--	.08	1,971
Judith Basin .....	--	--	--	--	--	--	--	--
Lake .....	--	--	.51	10,959	--	--	1.54	30,682
Lewis and Clark .....	3.42	178,793	1.50	77,036	--	1,082	1.00	51,465
Liberty .....	--	3,965	--	--	--	--	--	--
Lincoln .....	--	--	.98	20,750	--	--	1.02	21,542
Madison .....	--	--	1.39	21,384	--	--	--	--
McCone .....	3.00	42,209	.75	7,255	--	--	1.50	17,651
Meagher .....	--	--	--	--	3.00	15,854	--	--
Mineral .....	--	--	1.04	7,169	6.00	37,195	2.50	16,521
Missoula .....	1.87	168,855	1.09	96,886	--	--	.66	58,552
Musselshell .....	--	--	.23	3,946	--	--	--	--
Park .....	3.30	55,749	1.50	23,577	--	--	--	--
Petroleum .....	--	--	--	--	--	--	--	--
Phillips .....	--	--	1.50	19,558	--	--	--	--
Pondera .....	3.10	65,457	.02	388	--	--	--	--
Powder River .....	--	--	--	--	--	--	--	541
Powell .....	--	6,273	1.00	10,210	1.60	14,001	--	--
Prairie .....	4.66	28,570	1.50	8,507	--	--	2.21	9,105
Ravalli .....	--	--	1.50	31,905	--	--	--	--
Richland .....	--	--	.80	28,444	--	--	1.00	34,432
Roosevelt .....	--	--	.61	13,674	--	--	1.30	30,397
Rosebud .....	.15	15,827	.90	75,859	--	--	--	--
Sanders .....	--	--	.56	10,004	--	--	--	--
Sheridan .....	--	--	.30	5,610	--	--	--	--
Silver Bow .....	--	37,605	--	2,528	--	--	--	4,596
Stillwater .....	1.50	17,407	--	--	--	--	--	--
Sweet Grass .....	1.86	13,038	1.27	8,501	--	--	--	--
Teton .....	--	--	--	--	3.00	51,006	3.10	52,706
Toole .....	--	--	1.50	34,331	--	944	--	--
Treasure .....	--	--	--	145	--	--	--	837
Valley .....	.75	14,375	1.50	30,393	--	--	1.40	28,367
Wheatland .....	4.22	22,801	.26	1,399	--	--	--	--
Wibaux .....	9.67	78,818	.58	4,722	--	--	2.18	17,493
Yellowstone .....	1.76	271,284	1.38	199,816	--	--	.55	79,512
TOTAL .....		\$1,476,561		\$1,281,910		\$192,764		\$683,638

## TAXES LEVIED FOR COUNTY PURPOSES — 1978

	BOND INTEREST & SINKING		COUNTY FAIR		AGRI. EXT. HOSPITAL		SERVICE	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	--	\$ --	1.00	\$ 15,038	3.00	\$ 45,113	1.00	\$ 14,679
Big Horn .....	--	--	--	--	--	--	--	--
Blaine .....	--	--	1.50	56,462	--	--	1.52	62,556
Broadwater .....	--	--	.50	3,306	--	--	2.39	15,463
Carbon .....	--	--	.27	5,471	--	--	1.81	35,132
Carter .....	--	--	1.50	9,963	--	--	2.00	12,369
Cascade .....	--	--	1.40	130,434	--	--	--	--
Chouteau .....	--	--	1.50	40,195	--	--	--	--
Custer .....	5.97	120,747	1.40	25,396	--	--	--	--
Daniels .....	5.89	49,572	1.39	11,239	1.28	13,246	1.80	14,360
Dawson .....	2.40	48,321	1.50	30,200	--	--	--	--
Deer Lodge .....	--	--	--	--	--	--	--	--
Fallon .....	.70	24,247	1.50	51,415	--	--	--	--
Fergus .....	--	--	1.50	33,417	--	--	1.67	36,785
Flathead .....	.47	40,574	1.50	106,965	--	--	.57	47,383
Gallatin .....	--	--	.92	45,021	--	--	--	--
Garfield .....	3.90	24,236	.75	4,449	--	--	3.00	18,275
Glacier .....	2.38	77,603	--	--	--	--	--	--
Golden Valley .....	--	--	--	--	--	--	1.95	7,336
Granite .....	--	--	.35	1,686	--	--	1.53	9,414
Hill .....	.54	16,467	1.00	36,705	--	--	--	--
Jefferson .....	--	--	.50	3,655	--	--	1.30	9,624
Judith Basin .....	--	--	--	--	--	--	--	--
Lake .....	--	--	.44	11,817	--	--	--	--
Lewis and Clark .....	4.46	227,049	1.50	80,330	--	--	1.20	62,006
Liberty .....	--	--	--	--	--	--	--	--
Lincoln .....	--	--	1.23	30,795	--	--	.88	23,695
Madison .....	.74	9,750	.50	8,743	--	--	--	--
McCone .....	4.50	45,549	.50	5,948	--	--	1.50	16,247
Meagher .....	--	--	--	--	3.00	15,016	--	--
Mineral .....	--	--	1.30	9,498	6.00	47,669	3.47	24,473
Missoula .....	1.42	163,424	.91	105,000	--	--	.46	52,840
Musselshell .....	--	--	.43	5,733	--	--	--	--
Park .....	--	9,167	1.50	24,641	--	--	--	--
Petroleum .....	--	--	--	--	--	--	--	--
Phillips .....	--	--	1.25	18,610	--	--	--	--
Pondera .....	3.40	62,820	.04	699	--	--	--	--
Powder River .....	--	--	--	--	--	--	--	--
Powell .....	--	--	1.00	11,561	.20	4,818	--	--
Prairie .....	4.96	24,489	1.50	7,499	3.00	11,926	2.03	10,333
Ravalli .....	--	--	1.00	25,159	--	--	--	--
Richland .....	--	--	.65	28,035	--	--	.95	40,076
Roosevelt .....	--	--	.66	14,609	--	--	1.55	33,951
Rosebud .....	.50	40,182	1.07	87,768	--	--	--	--
Sanders .....	.64	10,920	.39	7,650	--	--	--	--
Sheridan .....	--	--	.80	14,497	3.00	52,208	--	--
Silver Bow .....	--	--	--	--	--	--	--	--
Stillwater .....	1.10	14,136	--	--	--	--	--	--
Sweet Grass .....	1.52	10,531	1.22	8,271	--	--	--	--
Teton .....	--	--	--	--	--	6,096	3.00	48,767
Toole .....	--	--	1.50	40,326	--	--	--	--
Treasure .....	--	--	--	--	--	--	--	--
Valley .....	1.65	30,732	1.50	30,441	--	--	1.40	28,412
Wheatland .....	4.05	20,454	.37	1,728	--	--	--	--
Wibaux .....	6.24	51,717	.64	4,956	--	--	2.44	18,869
Yellowstone .....	1.16	220,864	1.12	203,863	--	--	.36	68,656
TOTAL .....		\$1,343,551		\$1,399,224		\$196,092		\$711,701

## TAXES LEVIED FOR COUNTY PURPOSES — 1977

	PLANNING		HEALTH AND SANITARY		COUNTY LIBRARY		AIRPORT		OTHER	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	--	\$ --	--	\$ --	--	\$ --	.35	\$ 6,130	3.50	\$ 58,879
Big Horn .....	--	--	--	--	1.28	71,380	--	751	1.22	65,437
Blaine .....	--	--	--	--	2.46	46,869	1.00	20,821	3.09	57,064
Broadwater .....	--	--	--	--	1.03	6,810	.50	3,329	3.00	18,967
Carbon .....	--	--	--	--	--	53	2.00	35,002	4.70	92,387
Carter .....	--	--	--	--	1.00	7,317	.50	4,122	2.00	14,170
Cascade .....	2.00	64,375	3.00	101,387	1.37	46,236	--	--	3.54	329,107
Chouteau .....	--	--	--	--	2.30	57,161	1.70	41,566	4.60	113,710
Custer .....	--	--	--	--	--	--	1.00	22,965	2.00	33,741
Daniels .....	--	19	--	--	1.65	12,104	.50	3,741	2.85	22,809
Dawson .....	.50	10,065	--	--	1.50	29,885	.50	11,303	5.40	109,630
Deer Lodge .....	--	1,973	--	1,038	--	2,596	--	1,246	2.00	52,302
Fallon .....	--	--	--	--	.84	32,127	1.74	63,909	2.36	90,724
Fergus .....	--	--	--	--	--	--	--	--	1.53	39,173
Flathead .....	.87	51,717	2.29	128,493	3.00	183,006	2.00	115,554	13.36	838,607
Gallatin .....	--	--	--	--	--	--	2.47	126,509	1.21	68,601
Garfield .....	--	--	--	--	1.20	8,289	.50	3,454	--	--
Glacier .....	--	--	--	--	1.30	42,123	1.38	39,424	.68	21,456
Golden Valley .....	--	--	--	--	--	--	--	--	2.92	11,237
Granite .....	1.04	8,286	.18	978	--	--	1.17	6,425	3.44	18,269
Hill .....	.70	18,173	.91	26,266	1.39	29,538	.84	24,902	6.11	180,214
Jefferson .....	--	--	.02	183	3.00	27,423	--	151	4.84	43,168
Judith Basin .....	--	--	--	--	2.08	18,695	--	--	2.32	21,771
Lake .....	--	--	.85	19,041	--	--	.60	13,533	5.36	121,106
Lewis and Clark ...	2.00	100,659	4.18	209,588	3.00	154,071	2.00	102,714	2.65	134,622
Liberty .....	--	--	--	--	3.00	33,350	1.00	11,641	4.75	54,465
Lincoln .....	.60	13,527	--	--	3.00	62,932	.20	5,270	1.32	28,687
Madison .....	--	--	--	430	--	997	--	--	--	6,464
McCone .....	1.25	10,000	--	--	1.75	19,023	--	--	7.00	61,024
Meagher .....	1.10	6,032	--	--	--	--	.50	2,642	.30	2,827
Mineral .....	2.49	14,684	.54	1,723	2.57	17,225	.21	1,723	18.48	116,485
Missoula .....	1.89	168,103	--	--	2.85	199,414	2.00	175,800	8.65	619,599
Musselshell .....	--	--	--	--	--	--	.06	1,414	1.28	19,669
Park .....	--	--	--	--	.70	5,671	.72	11,913	1.95	32,420
Petroleum .....	--	--	--	--	1.40	4,360	--	--	--	--
Phillips .....	--	--	--	--	2.00	23,253	.82	10,664	4.69	56,601
Pondera .....	--	--	--	--	2.20	42,179	--	2,639	1.82	38,813
Powder River .....	--	--	--	--	--	--	--	--	8.25	614,277
Powell .....	.70	6,125	--	--	--	--	.50	6,563	3.00	30,848
Prairie .....	--	--	--	--	1.57	9,571	2.00	11,343	4.01	21,316
Ravalli .....	.17	4,730	.91	19,745	--	--	.79	16,413	7.17	161,198
Richland .....	.42	12,574	--	--	.12	4,052	1.00	35,440	2.32	80,970
Roosevelt .....	--	--	--	--	1.93	45,522	.70	16,675	.99	26,619
Rosebud .....	--	--	--	--	.54	46,232	--	5,075	.82	71,531
Sanders .....	--	--	--	--	.84	14,780	.17	3,106	9.86	171,813
Sheridan .....	--	--	--	--	1.10	19,942	.30	4,980	1.10	20,152
Silver Bow .....	--	4,059	--	7,659	--	7,200	--	15,318	8.29	421,012
Stillwater .....	--	--	--	--	1.40	16,385	--	--	6.40	71,813
Sweet Grass .....	1.57	9,639	--	--	1.20	5,923	.30	1,592	13.18	218,208
Teton .....	--	--	--	--	2.50	41,190	.50	9,158	15.94	266,487
Toole .....	--	104	--	--	1.21	34,378	.89	20,366	8.84	200,525
Treasure .....	--	--	--	--	--	--	--	66	1.00	3,926
Valley .....	--	--	--	--	2.00	40,064	.95	19,414	1.60	32,420
Wheatland .....	--	--	1.00	5,284	--	--	2.00	10,589	8.94	46,321
Wibaux .....	--	127	--	--	--	--	--	--	.60	4,712
Yellowstone .....	--	--	--	--	2.00	125,858	--	--	3.07	453,185
TOTAL .....		\$504,971		\$521,815		\$1,595,184		\$1,047,355		\$6,511,538

## TAXES LEVIED FOR COUNTY PURPOSES — 1978

	PLANNING		HEALTH AND SANITARY		COUNTY LIBRARY		AIRPORT		OTHER	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	--	\$ --	--	\$ --	--	\$ --	.35	\$ 5,263	3.50	\$ 52,632
Big Horn .....	--	--	--	--	--	--	--	--	.23	9,747
Blaine .....	--	--	--	--	2.25	90,104	2.00	59,710	2.75	111,558
Broadwater .....	--	--	--	--	1.20	7,721	.50	3,306	2.64	17,907
Carbon .....	--	--	--	--	--	--	1.28	26,853	2.00	45,275
Carter .....	--	--	--	--	1.00	6,642	--	458	10.00	59,098
Cascade .....	1.95	68,196	2.92	102,158	2.64	82,339	--	--	5.07	445,259
Chouteau .....	--	--	--	--	2.26	60,674	2.00	52,748	4.04	109,839
Custer .....	--	--	--	--	--	--	1.00	19,260	1.77	34,992
Daniels .....	--	--	--	--	2.07	15,820	.50	3,999	2.50	20,606
Dawson .....	1.00	18,510	--	--	1.50	30,200	1.00	18,510	4.20	88,458
Deer Lodge .....	--	--	--	--	--	--	--	--	2.00	36,975
Fallon .....	--	--	--	--	.90	30,735	1.28	44,406	1.45	50,811
Fergus .....	--	--	--	--	--	--	--	--	1.83	38,972
Flathead .....	.70	58,336	1.99	161,846	3.00	233,060	2.00	155,372	15.96	1,176,224
Gallatin .....	--	--	--	--	--	--	2.05	111,615	.90	50,523
Garfield .....	--	--	--	--	1.40	8,560	1.00	5,773	2.00	10,591
Glacier .....	--	--	--	--	1.58	49,838	.38	15,630	1.56	47,146
Golden Valley .....	--	--	--	--	--	--	--	--	3.02	11,639
Granite .....	2.13	10,262	.48	2,262	--	--	1.13	6,018	3.73	18,938
Hill .....	.30	12,395	.72	26,264	1.25	31,980	.18	9,490	6.90	244,404
Jefferson .....	--	--	--	30	3.00	26,459	--	--	3.00	29,237
Judith Basin .....	--	--	--	--	3.00	26,246	1.68	11,828	8.34	62,747
Lake .....	--	--	.60	16,684	--	--	.69	17,897	6.46	172,020
Lewis and Clark ...	2.00	107,107	4.87	253,014	3.00	160,660	2.00	107,107	2.60	139,815
Liberty .....	--	--	--	--	2.00	26,779	1.00	12,815	4.00	52,123
Lincoln .....	1.24	28,968	--	--	2.41	66,054	1.02	22,241	1.88	46,113
Madison .....	1.42	18,709	--	--	.77	10,145	--	--	1.45	19,104
McCone .....	1.60	16,585	--	--	1.60	17,650	--	--	8.60	89,745
Meagher .....	.50	2,943	--	--	--	--	.50	2,503	2.00	8,763
Mineral .....	1.25	13,889	--	1,723	2.70	21,036	--	670	20.07	154,376
Missoula .....	1.44	166,078	--	--	2.38	274,963	2.00	230,723	6.05	526,917
Musselshell .....	--	--	--	--	--	--	--	--	--	2,198
Park .....	--	--	--	--	--	--	.75	12,239	2.40	38,180
Petroleum .....	--	--	--	--	--	--	--	--	2.00	5,007
Phillips .....	--	--	--	--	2.75	38,916	--	1,227	3.17	46,237
Pondera .....	--	--	--	--	2.11	39,634	--	--	2.51	45,277
Powder River .....	--	--	--	--	--	--	--	--	2.60	208,645
Powell .....	1.00	11,024	--	--	--	--	--	895	3.00	34,683
Prairie .....	--	--	--	--	1.69	8,325	2.00	9,999	4.38	21,518
Ravalli .....	--	1,123	.41	12,263	--	--	1.43	27,030	8.97	184,175
Richland .....	.25	11,379	--	--	.10	4,297	.55	25,438	2.08	88,436
Roosevelt .....	--	--	--	--	2.37	51,756	.30	7,780	1.37	29,580
Rosebud .....	--	--	--	--	.63	51,596	.18	13,762	1.85	148,357
Sanders .....	--	--	--	--	.63	12,150	--	305	8.56	163,681
Sheridan .....	--	--	--	--	1.50	28,213	.20	4,056	2.30	42,135
Silver Bow .....	--	--	--	--	--	--	--	--	8.98	487,222
Stillwater .....	--	--	--	--	.70	9,860	--	--	6.84	82,112
Sweet Grass .....	2.53	13,014	--	--	1.05	5,577	--	176	9.91	65,567
Teton .....	--	--	--	--	2.20	36,326	.50	8,087	15.21	247,806
Toole .....	.02	466	--	--	.94	26,234	.75	20,662	9.39	250,243
Treasure .....	--	--	--	--	--	--	--	--	1.00	3,649
Valley .....	--	--	--	--	2.00	40,589	.90	18,418	1.10	23,854
Wheatland .....	--	--	1.00	5,003	--	--	2.00	10,005	7.25	38,179
Wibaux .....	--	--	--	--	--	--	--	--	3.28	23,652
Yellowstone .....	--	--	--	--	--	--	--	--	3.16	545,982
TOTAL .....		\$558,984		\$581,247		\$1,631,138		\$1,104,274		\$6,808,929



## COUNTY TOTAL AND TAXES LEVIED FOR SCHOOL PURPOSES — 1977

	COUNTY TOTAL		ELEMENTARY COUNTY-WIDE		HIGH SCHOOL COUNTY-WIDE		DISTRICT SCHOOL	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	46.95	\$ 768,768	32.02	\$ 536,197	23.15	\$ 387,851	27.71	\$ 464,452
Big Horn .....	18.98	988,428	28.98	1,573,180	17.81	967,944	11.04	630,365
Blaine .....	58.06	1,080,327	32.08	620,717	21.18	412,812	14.10	340,125
Broadwater .....	43.49	291,891	31.30	207,701	20.73	139,990	21.00	131,928
Carbon .....	53.51	1,003,852	31.73	620,756	21.54	420,864	33.53	651,720
Carter .....	56.50	417,070	29.05	213,445	15.47	115,815	10.75	80,556
Cascade .....	64.17	4,734,317	40.23	3,702,265	24.63	2,263,873	36.46	3,241,571
Chouteau .....	45.31	1,094,021	28.91	715,439	21.83	540,253	25.75	640,279
Custer .....	50.69	853,064	34.53	662,719	43.84	826,307	41.35	768,943
Daniels .....	66.74	468,329	32.62	245,450	25.89	193,705	34.23	266,449
Dawson .....	59.90	1,087,864	33.24	665,519	26.34	530,060	31.61	634,935
Deer Lodge .....	66.75	1,222,695	36.60	706,603	81.90	1,554,298	71.29	1,370,187
Fallon .....	36.35	1,354,896	25.00	948,885	15.00	569,330	11.15	429,608
Fergus .....	46.67	999,182	34.31	795,871	25.10	576,171	37.28	850,655
Flathead .....	58.34	3,618,773	25.00	1,578,813	15.00	947,288	27.55	1,533,797
Gallatin .....	45.41	2,013,356	36.04	1,771,209	25.36	1,242,174	38.97	3,131,601
Garfield .....	64.15	437,144	29.80	206,993	36.70	258,147	13.40	86,387
Glacier .....	38.07	1,179,701	35.63	1,111,584	21.27	664,070	18.15	575,904
Golden Valley .....	46.43	180,030	30.19	118,430	21.46	84,432	20.34	81,926
Granite .....	53.95	329,549	32.88	177,368	22.68	122,604	29.12	159,456
Hill .....	52.28	1,447,955	36.46	1,048,743	36.40	1,083,219	36.46	991,127
Jefferson .....	56.82	499,893	37.97	345,460	26.31	238,878	57.86	529,283
Judith Basin .....	49.69	459,078	29.20	279,993	22.95	217,208	24.51	234,754
Lake .....	55.93	1,234,389	38.40	882,263	24.89	574,345	33.42	751,458
Lewis and Clark .....	66.75	13,075,923	38.94	1,986,977	24.45	1,251,573	55.31	2,723,192
Liberty .....	57.75	645,031	25.00	288,968	23.62	273,585	46.12	253,079
Lincoln .....	41.62	860,321	38.78	822,023	26.62	561,363	39.90	796,734
Madison .....	27.73	425,389	27.95	430,537	22.17	340,807	32.85	490,105
McCone .....	63.00	656,360	29.50	307,592	20.25	214,751	21.41	239,077
Meagher .....	49.51	262,623	30.86	162,748	19.46	103,073	30.22	158,981
Mineral .....	65.87	410,197	42.61	248,954	31.42	185,932	50.43	183,212
Missoula .....	58.77	4,801,545	37.31	3,288,860	26.63	2,334,852	55.16	4,929,013
Musselshell .....	22.13	343,218	29.24	478,010	19.02	310,101	12.08	120,490
Park .....	53.97	757,207	36.67	599,771	26.19	427,020	31.41	507,950
Petroleum .....	25.90	74,200	28.69	81,122	19.40	54,990	18.01	50,520
Phillips .....	59.86	727,727	25.00	325,967	15.00	195,581	34.72	447,126
Pondera .....	54.64	1,008,933	33.17	645,257	21.02	408,921	25.33	479,762
Powder River .....	34.25	2,585,928	25.55	1,943,520	19.65	1,495,081	2.28	192,855
Powell .....	46.80	478,801	36.07	369,042	48.96	471,545	32.95	332,506
Prairie .....	73.47	391,846	29.42	167,754	35.65	212,412	19.29	111,077
Ravalli .....	41.90	969,348	37.38	793,447	24.81	524,136	30.57	642,692
Richland .....	31.88	1,036,891	29.85	1,033,721	19.26	668,306	24.94	874,805
Roosevelt .....	44.15	991,324	35.97	839,012	23.53	547,052	32.03	767,008
Rosebud .....	16.52	1,435,489	27.14	2,353,595	16.51	1,431,703	9.38	851,369
Sanders .....	37.69	670,923	25.00	441,282	29.63	523,312	25.38	463,746
Sheridan .....	36.80	660,536	29.80	556,859	22.05	411,336	26.54	499,582
Silver Bow .....	74.19	3,768,682	43.90	2,274,753	23.32	1,207,768	102.17	4,927,989
Stillwater .....	52.50	608,825	32.77	388,170	23.61	279,761	32.49	380,036
Sweet Grass .....	67.36	572,844	31.55	218,735	25.92	178,959	17.47	123,011
Teton .....	75.04	1,232,200	31.03	527,356	22.26	377,410	25.00	423,075
Toole .....	65.27	1,449,135	28.53	655,003	19.54	447,786	20.11	479,780
Treasure .....	44.70	171,183	29.08	114,155	19.65	77,081	18.74	72,454
Valley .....	41.95	844,818	36.71	750,360	25.61	524,531	28.98	640,535
Wheatland .....	64.24	325,733	30.18	160,537	26.01	137,324	39.84	215,360
Wibaux .....	53.78	431,715	27.94	229,512	31.09	252,464	28.04	129,306
Yellowstone .....	44.20	5,903,743	38.00	5,677,055	22.81	3,402,976	47.67	7,056,921
TOTAL .....		\$76,343,210		\$48,896,257		\$34,765,130		\$49,140,814

## COUNTY TOTAL AND TAXES LEVIED FOR SCHOOL PURPOSES — 1978

	COUNTY TOTAL		ELEMENTARY COUNTY-WIDE		HIGH SCHOOL COUNTY-WIDE		DISTRICT SCHOOL	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead .....	47.10	\$ 679,494	33.64	\$ 501,995	34.04	\$ 485,858	21.76	\$ 347,943
Big Horn .....	30.89	1,729,735	28.63	1,673,193	17.97	1,050,201	11.59	677,086
Blaine .....	52.53	2,063,213	31.82	1,227,725	21.85	828,472	2.11	287,064
Broadwater .....	47.41	298,392	31.69	209,030	23.05	149,486	12.03	90,788
Carbon .....	48.57	928,218	32.45	640,795	22.78	448,293	32.20	649,984
Carter .....	68.50	443,993	30.09	198,906	20.96	134,192	15.65	99,463
Cascade .....	66.57	5,032,155	41.56	3,843,891	27.17	2,484,053	47.49	4,227,801
Chouteau .....	42.96	1,126,767	28.55	766,066	20.82	560,759	23.57	639,984
Custer .....	58.27	946,579	34.51	664,741	50.28	943,198	47.56	891,651
Daniels .....	60.09	468,186	32.28	258,749	24.62	199,117	27.07	230,808
Dawson .....	58.60	1,088,231	37.32	749,502	23.21	466,113	23.48	499,134
Deer Lodge .....	87.41	1,564,616	40.91	748,036	81.95	1,514,953	69.04	1,280,701
Fallon .....	32.86	1,106,028	25.00	857,732	15.00	514,639	10.80	373,197
Fergus .....	49.00	1,002,267	34.31	764,376	24.64	551,698	36.36	835,235
Flathead .....	63.76	4,698,885	39.59	2,717,942	26.76	1,790,672	23.18	1,908,080
Gallatin .....	47.71	2,165,499	36.11	1,875,586	25.61	1,327,779	37.27	2,296,246
Garfield .....	63.80	393,033	30.10	187,872	39.25	242,920	18.31	112,632
Glacier .....	41.83	1,287,553	34.96	1,125,916	22.06	706,376	19.43	628,460
Golden Valley .....	45.71	172,936	30.59	118,297	21.48	83,236	21.09	83,584
Granite .....	52.85	279,477	34.01	178,946	23.48	123,523	40.36	207,298
Hill .....	45.09	1,493,533	36.23	1,275,604	35.75	1,260,708	31.73	1,092,796
Jefferson .....	50.60	442,006	38.62	339,640	27.47	240,529	58.07	512,952
Judith Basin .....	57.32	511,624	29.71	281,106	23.17	219,664	17.89	186,333
Lake .....	49.18	1,268,115	37.70	998,360	24.89	657,545	28.77	781,518
Lewis and Clark .....	59.51	2,879,305	38.77	2,078,637	24.87	1,327,131	57.81	3,106,310
Liberty .....	52.00	657,335	28.13	360,223	20.30	260,628	21.09	271,476
Lincoln .....	25.90	759,884	37.43	984,702	24.50	651,111	41.62	1,077,819
Madison .....	24.63	360,070	29.68	434,359	23.66	346,086	24.96	370,885
McCone .....	68.30	716,343	28.80	313,441	18.50	240,111	22.35	233,380
Meagher .....	56.22	266,295	33.34	165,061	22.61	110,862	25.11	131,677
Mineral .....	69.31	539,670	43.40	342,279	31.37	249,385	68.33	326,402
Missoula .....	48.07	5,053,303	35.29	4,071,143	24.17	2,788,312	54.39	5,957,652
Musselshell .....	32.12	417,416	30.86	381,828	19.90	245,909	25.07	299,751
Park .....	49.95	829,876	37.67	614,458	27.36	446,263	36.34	558,882
Petroleum .....	28.00	76,841	29.68	82,786	20.18	56,256	20.23	55,970
Phillips .....	54.42	777,687	25.00	364,398	15.00	218,639	28.17	420,808
Pondera .....	51.21	906,586	33.07	618,113	21.13	394,534	27.60	512,561
Powder River .....	22.35	1,729,251	25.00	1,920,069	20.18	1,549,833	3.54	290,536
Powell .....	43.20	492,081	35.46	411,062	45.06	527,942	42.56	474,853
Prairie .....	74.19	360,391	31.35	154,748	36.40	181,202	23.26	112,320
Ravalli .....	34.70	775,585	39.21	844,949	26.64	570,199	33.38	714,152
Richland .....	27.78	1,135,008	29.71	1,245,761	19.05	799,418	24.94	1,045,127
Roosevelt .....	45.14	947,416	38.00	843,389	25.16	557,641	31.34	786,552
Rosebud .....	25.65	2,060,917	27.99	2,313,048	16.90	1,397,097	26.81	940,792
Sanders .....	32.91	626,796	25.00	470,849	32.27	603,082	30.81	570,630
Sheridan .....	39.80	726,175	30.11	581,143	22.14	427,581	32.75	620,834
Silver Bow .....	69.72	3,858,582	43.48	2,388,789	23.09	1,270,125	91.93	5,081,579
Stillwater .....	48.59	583,615	32.80	398,100	24.61	296,674	30.80	367,624
Sweet Grass .....	68.50	430,074	32.51	218,556	26.87	180,514	19.57	130,330
Teton .....	71.91	1,130,840	31.72	511,292	23.52	377,256	21.85	361,211
Toole .....	59.31	1,574,263	28.83	773,992	19.64	527,643	19.76	564,915
Treasure .....	47.89	166,525	51.43	185,599	37.31	135,413	--	--
Valley .....	41.40	778,861	39.91	800,156	27.39	550,416	32.75	653,106
Wheatland .....	63.06	301,492	31.67	156,757	27.86	137,290	50.40	240,212
Wibaux .....	51.34	395,018	28.28	220,960	34.12	264,366	8.39	70,570
Yellowstone .....	41.94	6,716,241	34.95	6,212,797	21.73	3,838,784	48.22	8,436,709
TOTAL .....		\$70,220,277		\$53,667,450		\$38,511,687		\$53,726,363

**TOTAL SCHOOL TAXES, HIGH SCHOOL AND SPECIAL DISTRICT TAXES — 1977**

	Total Average Levy	Amount Levied	High School District	Fire District (Including Forest Fires)	Miscellaneous
Beaverhead.....	82.88	\$ 1,388,500	\$ 361,090	\$ 11,491	\$ 86,870
Big Horn.....	57.83	3,171,489	776,725	--	128,348
Blaine.....	67.36	1,373,654	369,806	--	262,620
Broadwater.....	73.03	479,619	197,577	20,176	26,521
Carbon.....	86.80	1,693,340	481,173	39,337	26,293
Carter.....	55.27	409,816	149,999	244	37,719
Cascade.....	101.32	9,207,709	3,650,507*	62,761	531,213
Chouteau.....	76.49	1,895,971	598,873	4,383	238,559
Custer.....	119.72	2,257,969	319,219*	--	123,431
Daniels.....	92.74	705,604	294,531	1,169	34,920
Dawson.....	91.19	1,830,514	1,190,089*	10,792	327,430
Deer Lodge.....	189.79	3,631,088	--	37,053	38,316
Fallon.....	51.15	1,947,823	644,566	24,524	31,206
Fergus.....	96.69	2,222,697	644,201	16,513	104,416
Flathead.....	67.55	4,059,898	2,193,404*	239,365	524,913
Gallatin.....	100.37	6,144,984	2,220,748	55,032	258,535
Garfield.....	79.90	551,527	--	--	43,870
Glacier.....	75.05	2,351,558	542,415	92	25,905
Golden Valley.....	71.99	284,788	93,216	1,702	12,266
Granite.....	84.68	459,428	117,623	18,873	31,337
Hill.....	109.32	3,123,089	1,025,601	33,131	174,645
Jefferson.....	122.14	1,113,621	357,091	16,404	61,124
Judith Basin.....	76.66	731,955	281,553	11,213	56,176
Lake.....	96.71	2,208,066	708,272	85,077	959,714
Lewis and Clark.....	118.70	5,961,742	2,160,724*	76,343	225,415
Liberty.....	94.74	815,632	276,578	94	37,320
Lincoln.....	105.30	2,180,120	561,883	106,288	271,837
Madison.....	82.97	1,261,449	541,365	16,781	171,367
McCone.....	71.16	761,420	241,706	326	123,795
Meagher.....	80.54	424,802	87,404	12,194	42,788
Mineral.....	124.46	618,098	241,013	39,617	12,947
Missoula.....	119.10	10,552,725	3,355,735	431,340	628,315
Musselshell.....	60.34	908,601	323,753	117	9,263
Park.....	94.27	1,534,741	577,863	63,755	77,802
Petroleum.....	66.10	186,632	46,031	--	2,714
Phillips.....	74.72	968,674	404,437	--	284,461
Pondera.....	79.52	1,533,940	422,704	8,711	47,341
Powder River.....	47.48	3,631,456	--	16,714	11,133
Powell.....	117.98	1,173,093	--	56,484	31,211
Prairie.....	84.36	491,243	--	1,603	200,397
Ravalli.....	92.76	1,960,275	555,342	75,404	218,971
Richland.....	74.05	2,576,832	1,155,701	3,600	402,360
Roosevelt.....	91.53	2,153,072	613,179	4,587	170,432
Rosebud.....	53.03	4,636,667	783,686	7,589	194,798
Sanders.....	80.01	1,428,340	333,063	58,535	168,954
Sheridan.....	78.39	1,467,777	471,268	10,452	71,244
Silver Bow.....	169.39	8,410,510	1,426,895*	49,209	2,491,393
Stillwater.....	88.87	1,047,967	328,498	13,048	69,905
Sweet Grass.....	74.94	520,705	126,078	877	4,109
Teton.....	78.29	1,327,841	437,699	1,095	634,392
Toole.....	68.18	1,582,569	479,901	--	52,436
Treasure.....	67.47	263,690	66,730	--	27,959
Valley.....	91.30	1,915,426	672,245	6,150	278,055
Wheatland.....	96.03	513,221	--	1,757	14,010
Wibaux.....	87.07	611,282	--	2,751	12,377
Yellowstone.....	108.48	16,136,952	5,020,769*	9,784	785,375
<b>TOTAL.....</b>		<b>\$132,802,201</b>	<b>\$38,930,529</b>	<b>\$1,764,537</b>	<b>\$11,921,223</b>

\*Includes vo-tech and junior college levies



## TOTAL SCHOOL TAXES, HIGH SCHOOL AND SPECIAL DISTRICT TAXES — 1978

	Total Average Levy	Amount Levied	High School District	Fire District (Including Forest Fires)	Miscellaneous
Beaverhead .....	89.44	\$ 1,335,796	\$ 409,025	\$ 11,110	\$ 82,846
Big Horn .....	58.19	3,400,480	783,319	--	32,397
Blaine .....	55.78	2,343,261	728,562	--	331,579
Broadwater .....	66.77	449,304	200,621	12,058	85,965
Carbon .....	87.43	1,739,072	530,122	39,515	23,266
Carter .....	66.70	432,561	140,234	513	21,051
Cascade .....	116.22	10,555,745	4,077,574*	48,524	700,759
Chouteau .....	72.94	1,966,809	685,869	6,043	252,092
Custer .....	132.35	2,499,590	382,152*	--	75,425
Daniels .....	83.97	688,674	221,106	1,039	41,352
Dawson .....	84.01	1,714,749	1,215,567*	10,658	400,509
Deer Lodge .....	191.90	3,543,690	--	46,524	123,790
Fallon .....	50.80	1,745,568	668,565	9,953	46,397
Fergus .....	95.31	2,151,309	532,741	16,055	105,365
Flathead .....	89.53	6,416,694	2,551,356	199,330	232,349
Gallatin .....	98.99	5,499,611	2,229,868	65,329	278,919
Garfield .....	87.66	543,424	--	--	83,932
Glacier .....	76.45	2,460,752	622,654	190	32,015
Golden Valley .....	73.16	285,117	95,704	64	20,937
Granite .....	97.85	509,767	116,153	22,658	35,608
Hill .....	103.71	3,629,108	1,077,898	41,200	235,809
Jefferson .....	124.16	1,093,121	364,443	23,482	61,412
Judith Basin .....	70.77	687,103	255,851	11,961	74,413
Lake .....	91.36	2,437,423	654,998	107,614	1,145,471
Lewis and Clark .....	121.45	6,512,078	2,302,990*	96,430	321,216
Liberty .....	69.52	892,327	273,054	--	53,759
Lincoln .....	103.55	2,713,632	750,231	72,172	359,085
Madison .....	78.30	1,151,330	444,449	27,917	177,404
McCone .....	69.65	786,932	203,291	232	195,439
Meagher .....	81.06	407,600	90,891	7,160	49,332
Mineral .....	143.10	918,066	311,788	59,651	22,116
Missoula .....	113.85	12,817,107	5,399,709	434,819	454,726
Musselshell .....	75.83	927,488	261,748	9	11,501
Park .....	101.37	1,619,603	579,161	73,532	73,186
Petroleum .....	70.09	195,012	52,328	--	2,951
Phillips .....	68.17	1,003,845	335,593	--	327,480
Pondera .....	81.80	1,525,208	391,757	6,639	58,407
Powder River .....	48.72	3,760,438	--	24,371	15,346
Powell .....	123.08	1,413,857	--	66,450	36,658
Prairie .....	91.01	448,270	--	1,715	229,069
Ravalli .....	99.23	2,129,300	635,743	82,774	235,956
Richland .....	73.70	3,090,306	1,200,966	--	423,858
Roosevelt .....	94.50	2,187,582	751,611	3,579	202,114
Rosebud .....	71.70	4,650,937	811,812	14,492	168,002
Sanders .....	88.08	1,644,561	385,736	59,963	208,837
Sheridan .....	85.00	1,629,558	472,560	11,599	119,503
Silver Bow .....	158.50	8,740,493	54,809*	43,427	2,981,711
Stillwater .....	88.21	1,062,398	308,368	11,003	119,937
Sweet Grass .....	78.95	529,400	135,333	1,526	6,449
Teton .....	77.09	1,249,759	317,035	903	712,124
Toole .....	68.23	1,866,550	649,934	--	76,763
Treasure .....	88.74	321,012	--	--	36,178
Valley .....	100.05	2,003,678	748,124	6,107	300,110
Wheatland .....	109.93	534,259	--	315	9,835
Wibaux .....	70.79	555,896	--	2,789	25,001
Yellowstone .....	104.90	18,488,290	5,195,095*	2,770	1,323,847
TOTAL .....		\$145,905,500	\$41,608,498	\$1,786,164	\$13,861,557

\*Includes vo-tech and junior college levies



## TOTAL TAXES LEVIED — 1977

	Total Av. Levy In Mills for State, County & Schools	Total Taxes Levied for All Purposes Except Cities and Towns	City and Town Taxes (Exc. S.F.D.)	Special Improvement District Taxes	Grand Total Of All Taxes For All Purposes
Beaverhead .....	169.18	\$ 2,828,131	\$ 176,098	\$ 57,121	\$ 3,061,350
Big Horn .....	98.30	5,510,070	235,931	134,479	5,880,480
Blaine .....	152.28	3,274,703	169,617	131,753	3,576,073
Broadwater .....	154.47	1,080,594	112,789	42,891	1,236,274
Carbon .....	171.67	3,418,675	213,108	66,478	3,698,261
Carter .....	139.33	1,113,230	21,226	--	1,134,456
Cascade .....	213.74	18,880,816	4,441,275	--	23,322,091
Chouteau .....	153.02	4,039,497	191,223	51,174	4,281,894
Custer .....	193.22	3,736,310	694,299	257,168	4,687,777
Daniels .....	203.73	1,571,456	113,288	46,619	1,731,363
Dawson .....	219.93	4,617,733	459,976	173,523	5,251,232
Deer Lodge .....	263.53	5,073,091	619,099	--	5,692,190
Fallon .....	111.41	4,296,870	151,278	29,285	4,477,433
Fergus .....	178.89	4,225,634	460,167	79,031	4,764,832
Flathead .....	173.25	11,109,833	1,424,287	582,868	13,116,988
Gallatin .....	174.21	11,110,454	745,205	34,862	11,890,521
Garfield .....	151.04	1,128,602	6,387	2,949	1,137,938
Glacier .....	137.58	4,341,290	307,152	95,143	4,743,585
Golden Valley .....	149.80	615,842	15,734	--	631,576
Granite .....	166.57	1,012,947	66,958	75	1,079,980
Hill .....	204.99	6,034,439	737,150	412,150	7,183,739
Jefferson .....	225.29	2,127,295	93,127	--	2,220,422
Judith Basin .....	164.40	1,641,611	47,989	1,181	1,690,781
Lake .....	190.73	5,399,535	299,070	35,683	5,734,288
Lewis and Clark .....	234.86	11,894,404	2,046,364	1,426,859	15,367,627
Liberty .....	186.54	1,864,572	94,817	78,100	2,037,489
Lincoln .....	180.00	4,134,957	277,703	81,710	4,494,370
Madison .....	153.47	2,579,752	96,783	6,503	2,683,038
McCone .....	162.65	1,884,240	56,050	22,668	1,962,958
Meagher .....	152.57	897,091	54,827	681	952,599
Mineral .....	236.81	1,369,044	121,823	--	1,490,867
Missoula .....	221.66	20,403,940	2,977,163	579,615	23,960,718
Musselshell .....	115.98	1,726,747	115,656	102,121	1,944,524
Park .....	190.87	3,158,250	545,115	115,230	3,818,595
Petroleum .....	114.59	350,464	10,882	--	361,346
Phillips .....	172.48	2,528,962	207,806	159,977	2,896,745
Pondera .....	163.78	3,177,635	276,477	55,085	3,509,197
Powder River .....	88.72	6,829,122	46,534	10,511	6,886,167
Powell .....	171.77	1,838,564	135,791	30,338	2,004,693
Prairie .....	164.82	1,148,831	55,962	24,109	1,228,902
Ravalli .....	168.26	3,964,497	261,497	14,106	4,240,100
Richland .....	146.12	5,449,405	288,840	277,021	6,015,266
Roosevelt .....	167.47	4,118,011	322,486	162,935	4,603,432
Rosebud .....	85.38	7,715,329	155,015	61,958	7,932,302
Sanders .....	142.49	2,798,576	150,399	--	2,948,975
Sheridan .....	147.72	2,829,732	148,792	36,404	3,014,928
Silver Bow .....	278.14	16,518,263	23,648	67,308	16,609,219
Stillwater .....	176.33	2,183,938	100,538	34,018	2,318,494
Sweet Grass .....	167.22	1,304,514	103,011	5,472	1,412,997
Teton .....	186.82	3,784,869	163,192	77,203	4,025,264
Toole .....	160.45	3,738,463	225,048	32,175	3,995,686
Treasure .....	135.77	572,462	26,362	2,824	601,648
Valley .....	171.21	3,907,671	410,684	5,991	4,324,346
Wheatland .....	167.26	914,904	63,957	2,073	980,934
Wibaux .....	147.84	1,132,903	48,987	--	1,181,890
Yellowstone .....	192.73	28,978,973	6,443,521	4,381,250	39,803,744
TOTAL .....		\$263,887,743	\$27,858,163	\$10,088,678	\$301,834,584

## TOTAL TAXES LEVIED — 1978

	Total Av. Lvy In Mills for State, County & Schools	Total Taxes Levied for All Purposes Except Cities and Towns	City and Town Taxes (Exc. S.I.D.)	Special Improvement District Taxes	Grand Total Of All Taxes For All Purposes
Beaverhead . . . . .	195.58	\$ 2,736,666	\$ 201,515	\$ 54,611	\$ 2,992,792
Big Horn . . . . .	110.39	6,538,188	370,510	116,997	7,025,695
Blaine . . . . .	135.72	5,648,188	255,640	124,596	6,028,424
Broadwater . . . . .	153.58	1,119,147	109,833	38,880	1,267,860
Carbon . . . . .	171.90	3,468,923	263,974	63,966	3,796,863
Carter . . . . .	165.60	1,137,159	28,421	--	1,165,580
Cascade . . . . .	236.40	21,270,142	4,719,452	--	25,989,594
Chouteau . . . . .	150.82	4,307,340	199,539	60,684	4,567,563
Custer . . . . .	220.69	4,110,028	768,979	510,895	5,389,902
Daniels . . . . .	178.14	1,502,026	109,533	44,703	1,656,262
Dawson . . . . .	215.67	4,630,430	464,314	207,743	5,302,487
Deer Lodge . . . . .	288.51	5,451,517	546,977	--	5,998,494
Fallon . . . . .	112.39	3,913,258	176,695	27,364	4,117,317
Fergus . . . . .	175.65	4,060,320	457,769	88,683	4,606,772
Flathead . . . . .	191.86	14,772,203	1,713,930	390,296	16,876,429
Gallatin . . . . .	196.83	10,724,616	1,854,970	32,509	12,612,095
Garfield . . . . .	160.66	1,113,867	8,989	3,047	1,125,903
Glacier . . . . .	147.12	4,708,407	285,441	90,910	5,084,758
Golden Valley . . . . .	151.63	622,036	16,434	--	638,470
Granite . . . . .	180.69	1,027,506	62,277	2,136	1,091,919
Hill . . . . .	189.25	6,805,508	798,950	496,441	8,100,899
Jefferson . . . . .	225.69	2,075,589	92,451	--	2,168,040
Judith Basin . . . . .	164.67	1,649,604	43,473	2,668	1,695,745
Lake . . . . .	173.49	5,882,801	303,901	36,304	6,223,006
Lewis and Clark . . . . .	233.21	12,602,508	1,858,172	1,846,705	16,307,385
Liberty . . . . .	154.35	1,998,761	108,237	83,904	2,190,902
Lincoln . . . . .	168.05	4,887,895	328,689	79,326	5,295,910
Madison . . . . .	142.03	2,342,002	115,381	6,503	2,463,886
McCone . . . . .	165.25	2,018,475	56,125	21,556	2,096,156
Meagher . . . . .	165.09	896,837	52,506	845	950,188
Mineral . . . . .	260.69	1,928,742	154,659	--	2,083,401
Missoula . . . . .	218.69	25,228,700	3,511,677	730,059	29,470,436
Musselshell . . . . .	139.58	1,759,053	124,656	105,003	1,988,712
Park . . . . .	195.81	3,342,657	560,424	154,087	4,057,168
Petroleum . . . . .	126.35	369,313	8,925	--	378,238
Phillips . . . . .	153.87	2,620,097	235,939	146,771	3,002,807
Pondera . . . . .	162.95	3,070,406	257,378	274,339	3,602,123
Powder River . . . . .	80.27	6,276,326	55,914	12,044	6,344,284
Powell . . . . .	175.48	2,136,776	174,745	36,185	2,347,706
Prairie . . . . .	174.40	1,102,592	62,356	24,384	1,189,332
Ravalli . . . . .	173.24	4,075,235	300,182	14,952	4,390,369
Richland . . . . .	138.68	6,249,402	334,873	318,813	6,903,088
Roosevelt . . . . .	176.76	4,308,846	341,088	211,074	4,861,008
Rosebud . . . . .	122.88	8,499,086	195,533	52,588	8,747,207
Sanders . . . . .	150.95	3,109,206	163,280	--	3,272,486
Sheridan . . . . .	158.34	3,146,207	195,028	32,592	3,373,827
Silver Bow . . . . .	238.42	16,167,517	36,699	126,646	16,330,862
Stillwater . . . . .	171.80	2,219,258	102,304	10,624	2,332,186
Sweet Grass . . . . .	177.00	1,188,487	112,019	5,225	1,305,731
Teton . . . . .	176.55	3,581,347	166,791	89,103	3,837,241
Toole . . . . .	160.97	4,417,230	347,165	32,280	4,796,675
Treasure . . . . .	145.83	568,649	25,723	2,681	597,053
Valley . . . . .	188.56	4,063,018	411,503	5,799	4,480,320
Wheatland . . . . .	182.19	908,235	69,953	2,256	980,444
Wibaux . . . . .	131.33	1,062,040	49,244	--	1,111,284
Yellowstone . . . . .	185.00	33,317,929	7,198,162	4,935,197	45,451,288
TOTAL . . . . .		\$288,738,300	\$31,569,297	\$11,754,974	\$332,062,571

## TAXES AND LICENSE FEES ADMINISTERED BY THE DEPARTMENT OF REVENUE

Source of Revenue	Tax Rate or License Fee	Description	Distribution
<b>Abandoned Property</b>	Any tangible property abandoned for seven (7) or more years is sold by the Dept. All monies are deposited to the State Treasurer.	Any tangible property abandoned for seven (7) or more years is sold by the Department of Revenue.	Earmarked Revenue Fund, Trust & Legacy Fund, Agency Fund
<b>Aviation Fuel Taxes</b>	1 cent for each gallon of aviation gasoline. Paid by the distributor.	Tax is applicable to gasoline when withdrawn from refinery or pipeline storage for distribution within the State. Tax applies to gasoline imported for sale, use or distribution.	Earmarked Revenue Fund
<b>Beer and Wine Licenses</b>	\$200 for wine license, \$500 for a brewer's license, \$400 for a wholesaler license, \$200 for a retailer license, \$50 for a veterans license. Special permits: \$10 minimum, \$15 per day for two or more days.	Licenses are required for persons engaged in the production, distribution, or sale of beer and the sale of wine for consumption on premises. Fees are set according to classification.	General Fund
<b>Beer Tax</b>	\$4.00 per 31 gallon barrel of beer produced or imported into Montana.	This tax applies to beer produced or imported into Montana.	37.5% General Fund, 37.5% Earmarked Revenue Fund for distribution to cities & counties, 25% Earmarked Revenue Fund (alcoholic treatment)
<b>Camper Certificate &amp; Decal</b>	Certificate and decal fee \$1 (excludes toppers or canopies weighing less than 300 pounds).	This tax insures the payment of personal property tax on campers.	General Fund
<b>Cement &amp; Gypsum Taxes &amp; Licenses</b>	22 cents per ton of cement sold or produced and 5 cents per ton of cement plaster, gypsum plaster and other cement by-products sold or gypsum produced.	The taxes apply to cement, gypsum or cement by-products either produced or imported into Montana for sale.	General Fund
<b>Cigarette Taxes</b>	12 cents per package or \$1.20 per carton less a 3% discount allowed wholesalers.	This tax applies to cigarettes brought into and sold in Montana. Accounted for through Pitney-Bowes Cig. Tax Meters.	50% General Fund 15% Long-Range Bldg. Program, Sinking Fund 35% Long-Range Bldg. Program, Bond Proceeds & Ins. Clear.
<b>Cigarette Wholesale &amp; Retailer Licenses</b>	\$5 per retail license, \$50 per wholesale license.	This license tax is applied for the purpose of protecting cigarette tax revenue.	Earmarked Revenue Fund



Source of Revenue	Tax Rate or License Fee		Description	Distribution
Coal Retailers License Tax	5 cents per ton of coal imported into and sold in Montana.		The coal retailers license tax applies only to coal imported and sold in Montana.	General Fund
Coal Producers Severance Tax	BTU/Pound Under 7000 7000-8000 8000-9000 Over 9000	Strip Mined (Greater of) 12 cents/ton or 20% of contract sales price 22 cents/ton or 30% of contract sales price 34 cents/ton or 30% of contract sales price 40 cents/ton or 30% of contract sales price  (Underground Mined) 5 cents/ton or 3% of contract sales price 8 cents/ton or 4% of contract sales price 10 cents/ton or 4% of contract sales price 12 cents/ton or 4% of contract sales price	The coal producers severance tax applies to all coal produced from mining operations in Montana. The first 20,000 tons of coal produced each year is exempt from this tax.	General Fund Earmarked Revenue Fund Trust Fund
Consumer Counsel Tax	Tax rate set annually for succeeding fiscal year by Misc. Tax Division to cover appropriation to the office of the consumer counsel.		This tax applies to the gross operating revenue from all activities regulated by the Public Service Commission.	Earmarked Revenue Fund
Corporation License Tax	6.75 percent of the net income of corporations, minimum tax of \$50, subchapter S corporations, \$10 minimum tax.		This tax is levied against the net income of corporations doing business in Montana.	64% General Fund 25% Sch. Found. Prog. 11% to Sinking Fund Bond Retirement
Diesel Fuel Licenses & Taxes	10 cents per gallon paid by the user.		This tax applies to all diesel fuel placed in the fuel supply tanks of a motor vehicle by a dealer. With respect to fuel acquired by a user in any other manner, the user is subject to tax on the amount of fuel consumed in the State.	Earmarked Revenue Fund
Electrical Energy Production License	\$.0002 per kilowatt hour.		This tax applies to electricity and electrical energy produced in Montana, less actual and necessary electricity for plant use.	General Fund
Escheated Estates	Value of property.		All title to property of a decedent who has no heirs or next of kin is vested in the State of Montana.	Agency Fund
Express Companies License Tax	4 percent on the gross receipts of a business operating in Montana.		This tax applies to gross receipts of express companies for business done in Montana.	General Fund
Freight Line Co. Tax	5½% of the gross earnings of a company with freight line operations in the State.		This tax applies to gross earnings from business done in Montana.	General Fund



Source of Revenue	Tax Rate or License Fee	Description	Distribution
<b>Gasoline Dealers Refund Permits</b>	\$3 fee for a 3 year permit.	This permit must be obtained by any person who sells gasoline on which a gasoline tax refund may be claimed.	General Fund
<b>Gasoline Licenses and Taxes</b>	8 cents per gallon of gasoline paid by the distributor.	Tax is applicable to gasoline when withdrawn from refinery or pipeline storage for distribution within the state. Tax applies to gasoline imported for sale, use or distribution.	Earmarked Revenue Fund
<b>Individual Income Tax</b>	Tax rate based on amount of taxable income. 0-\$1000, 2%; \$1001-\$2000, 3%; \$2001-\$4000, 4%; \$4001-\$6000, 5%; \$6001-\$8000, 6%; \$8001-\$10000, 7%; \$10001-\$14000, 8%; \$14001-\$20000, 9%; \$20001-\$35000, 10%; \$35001 and over, 11%. To the calculated tax liability add a 10% surtax.	This tax applies to the Montana taxable income calculated by making adjustments for exemptions and deductions from the individual gross income of the state.	64% General Fund 25% Sch. Found. Prog. 11% Sinking Fund, Bond Retirement
<b>Inheritance Tax</b>	Varies depending upon relationship between decedent and heir.	This tax applies to the transfer of any decedent's property or interest within the State to any other person or corporation.	General Fund
<b>Liquified Petroleum Gas License and Taxes</b>	Based on gross vehicle weight GVW (pounds)      Annual Tax Less than 10,000      \$ 60 10,000-18,000      80 18,000-48,000      200 over 48,000      1000	This tax applies to all liquified petroleum placed in the fuel supply tanks of a motor vehicle by a dealer. With respect to fuel acquired by a user in any other manner, the user is subject to the tax on the amount of fuel consumed in the state.	Earmarked Revenue Fund
<b>Liquor Excise Tax</b>	16% of retail price of liquor sold through State liquor stores.	This tax applies to the total liquor sales sold through the State liquor stores.	General Fund
<b>Liquor Retail License</b>	License fee of \$400 for sale of liquor in cities or towns of 2,000 or less and outside city and town limits license fee of \$500 for cities of population 2,001-5,000, \$650 for population of 5,001 to 10,000, and \$800 for population over 10,000 with a \$20,000 original license fee in towns over 10,000 population. Fee for airlines and railroads is \$300 and each special permit is \$20. Resort license is \$2,000.	Licenses are required for any person selling liquor in the state, the fee depends upon the locale and population.	General Fund

Source of Revenue	Tax Rate or License Fee	Description	Distribution
<b>Liquor License Tax</b>	10% of retail price of liquor sold through State liquor stores.	This tax applies to the total liquor sales sold through the State liquor stores.	33% Earmarked Revenue Fund 67% Local Governments
<b>Liquor Profits</b>	Value of profit.	Profit earned from the sale of liquor after deducting operating expenses.	General Fund
<b>Metalliferous Mines License &amp; Taxes</b>	.15% on gross value* of 0-\$100,000, .575% on gross value of \$100,000-\$250,000, .86% on gross value of \$250,001-\$400,000, 1.15% on gross value of \$400,001-\$500,000 and 1.438% on gross value of \$500,001 and over. * Average price according to Engineering and Mining Journal used as a base.	This tax applies to all merchantable metals, precious and semi-precious gems and stones extracted or produced in Montana.	General Fund
<b>Micaceous Mineral Mines Lic. Taxes</b>	5 cents per ton of micaceous minerals extracted.	This tax applies to vermiculite, perbrite, kerrite, maconite or other micaceous minerals or hydrous silicates produced in Montana.	General Fund
<b>Natural Gas Severance Tax</b>	2.65% of the gross value of natural gas produced in the state.	This tax applies to natural gas produced in Montana.	General Fund
<b>Net Proceeds Penalties</b>	\$25 for each calendar month or fraction thereof that the required statement is not filed. \$1000 or less for each refusal not to testify.	Any person who refuses or neglects to make a statement to the Department of Revenue or any person who refuses or neglects to appear and testify is penalized.	General Fund
<b>Oil Producers Severance Taxes</b>	2.1% of the first \$6000 gross value per lease. 2.65% of gross value in excess of \$6000 per lease.	This tax applies to crude oil extracted or produced within Montana.	General Fund
<b>Public Contractors License Tax</b>	Class A License, \$200, unlimited contract amount; Class B, \$100 for single contracts not in excess of \$50,000; Class C, \$10 for single contracts not in excess of \$25,000. Renewal fees are ½ of original license fee.	Licenses are required for single contracts of \$1000 or more where payments are made from public funds. Subcontractors are required to be licensed in the same manner as the prime contractor.	Federal and Private Grant Clearance Fund General Fund
<b>Public Contractors Gross Receipts Taxes</b>	1 percent of gross amount of all public contracts if the contract value is in excess of \$1000.	This tax applies to prime contractors and subcontractors when payments are made from public funds.	Held in Clearance Fund pending Federal Court decision. General Fund

Source of Revenue	Tax Rate or License Fee	Description	Distribution
<b>Resource Indemnity Trust Tax</b>	Annual tax of \$25 plus an additional sum at the rate of .5% of gross value of the extracted mineral in excess of \$5000.	This tax applies to the market value of any merchantable mineral extracted or produced from the surface or subsurface during the calendar year.	Trust & Legacy Fund
<b>Rural Electric &amp; Telephone License</b>	\$10 for each one hundred persons or fraction thereof to whom electricity or telephone service is supplied.	This tax applies to cooperatives and foreign corporations supplying electricity or telephone service to customers in Montana.	General Fund
<b>Sleeping Car Co. License Tax</b>	1½% of the value of property used in a sleeping car business in Montana.	This tax applies to dining, buffet, chair, parlor, palace, or sleeping cars owned by companies other than railroad companies on whose lines the cars are operated.	General Fund
<b>Store License Taxes</b>	Retail Stores: Annual gross receipts less than \$350,000: 1st store \$11, 2nd store \$13.50, 3rd store \$21, 4th store \$28.50, 5th store \$36, 6th store and each store in excess of 6 \$44.50. Annual gross receipts greater than \$350,000: 1st store \$11, 2nd store \$56, 3rd store \$106, 4th store \$156, 5th store and each additional \$206. Wholesale stores: each store \$43.50.	License applies to both retail and wholesale businesses. License is required for all businesses which maintain an inventory of goods, wares, or merchandise.	General Fund Earmarked Revenue Fund
<b>Telephone License Tax</b>	1.725% of gross revenue in excess of \$250 per quarter.	This tax applies to gross income derived from businesses within Montana including the transmission of telephone messages originating and terminating within Montana.	General Fund
<b>Tobacco Products Tax</b>	12½% of the price of all tobacco products except cigarettes to the wholesalers.	This tax applies to all tobacco products, except cigarettes, brought into Montana. Exemption may be claimed for tobacco products shipped from Montana and destined for retail sale and consumption outside of Montana.	Sinking Fund
<b>Tramway Gross Receipts Tax</b>	.0025% of gross revenue, \$100 minimum.	This tax applies to gross income derived from the operation of passenger tramways in Montana.	General Fund
<b>Trip Permits</b>	\$20 for a period not over 72 hours.	A temporary permit is issued to all unlicensed users of all special fuel vehicles operating within the State.	Earmarked Revenue Fund

\*For further detail on the taxes listed or for information on licenses and fees administered by other agencies contact the Research and Information Division of the Department of Revenue and ask for a copy of *Montana Taxpayers Digest*.

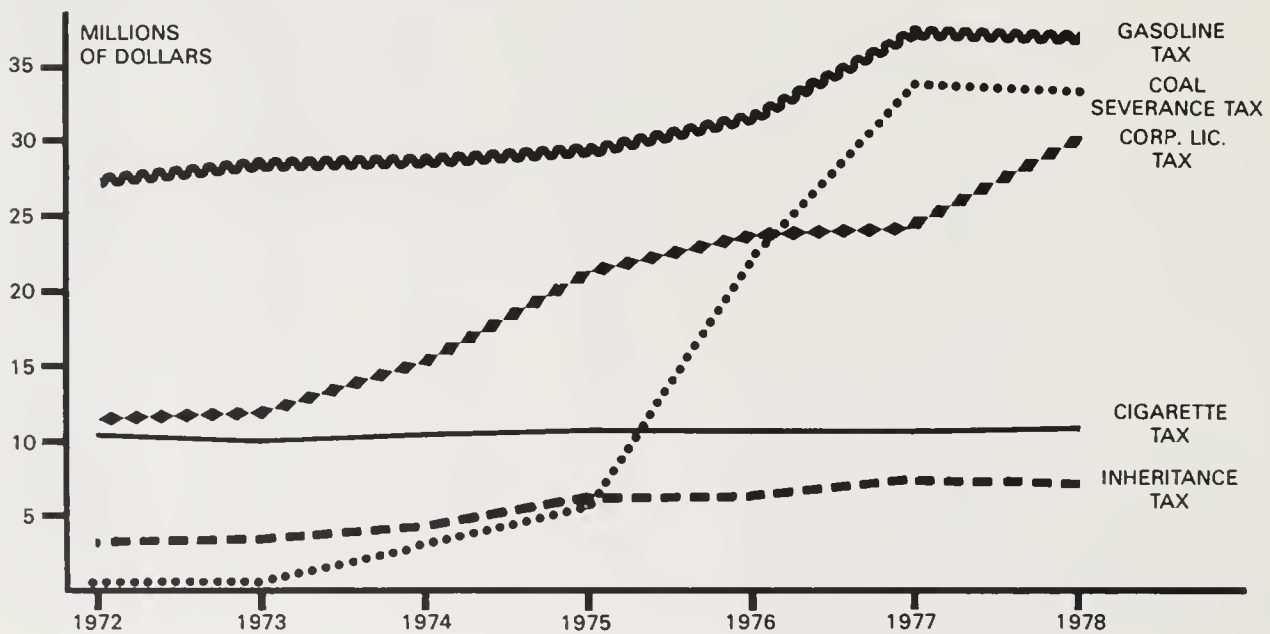
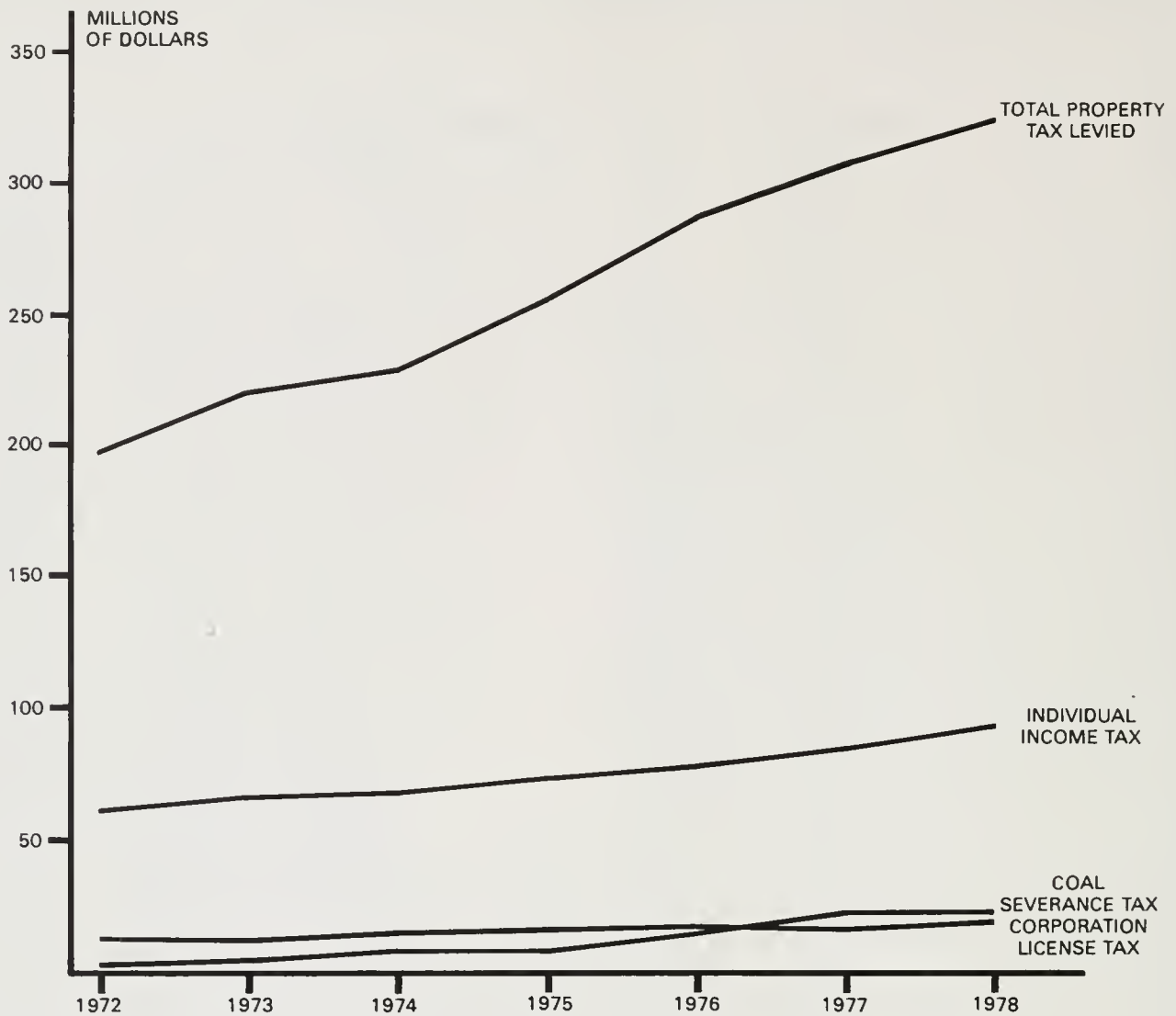


## SOURCES OF LIQUOR REVENUE 1934-1978

	Distribution of Profits	State Excise Tax	County License Tax	Beer Licenses and Taxes	Liquor License	Total
1934 .....	\$ 10,000.00	\$	\$	\$	\$	\$ 10,000.00
1935 .....	1,000,000.00					1,000,000.00
1936 .....	1,400,000.00					1,400,000.00
1937 .....	1,405,000.00	375,425.50		524,806.91	245,450.00	2,550,682.41
1938 .....	1,500,521.70	428,924.30		495,000.00	279,600.00	2,704,046.00
1939 .....	1,508,979.34	479,001.80		493,000.00	299,990.00	2,780,971.14
1940 .....	1,305,000.00	519,987.66		502,300.00	267,115.00	2,594,402.66
1941 .....	1,400,000.00	573,999.45		516,700.00	319,865.00	2,810,564.45
1942 .....	1,500,000.00	737,320.28		496,021.56	314,863.19	3,048,205.03
1943 .....	1,200,000.00	781,107.43		481,487.37	356,999.13	2,819,593.93
1944 .....	611,740.69	951,169.51		638,078.08	511,200.00	2,712,188.28
1945 .....	650,000.00	1,034,460.57		564,966.45	387,300.00	2,636,727.02
1946 .....	2,000,000.00	1,359,983.77		629,026.72	468,150.00	4,457,160.49
1947 .....	2,000,000.00	1,191,560.93		763,372.32	565,600.00	4,520,533.25
1948 .....	5,000,000.00	1,215,013.38		761,362.45	545,000.00	7,521,375.83
1949* .....	1,250,000.00	566,292.84		475,665.98	439,300.00	2,731,258.82
1949-50 .....	3,500,000.00	1,148,422.33		741,727.00	520,900.00	5,911,049.33
1950-51 .....	2,500,000.00	1,305,769.60		851,839.25	598,800.00	5,256,408.85
1951-52 .....	2,800,000.00	1,292,680.56		861,471.70	659,400.00	5,613,552.26
1952-53 .....	3,000,000.00	1,405,061.03		809,839.60	566,800.00	5,781,700.63
1953-54 .....	3,250,000.00	1,371,135.29		820,015.94	559,900.00	6,001,051.23
1954-55 .....	2,750,000.00	1,363,723.28		821,793.95	549,600.00	5,485,117.23
1955-56 .....	3,250,000.00	1,402,694.87		829,239.30	550,500.00	6,032,434.17
1956-57 .....	3,000,000.00	1,583,737.56		833,276.29	543,850.00	5,960,863.85
1957-58 .....	3,000,000.00	1,328,856.30	561,875.52	827,173.03	537,450.00	6,255,354.85
1958-59 .....	2,750,000.00	1,960,241.57	651,315.87	857,858.93	530,000.00	6,749,416.37
1959-60 .....	2,750,000.00	2,573,515.48	643,378.87	1,032,889.41	527,100.00	7,526,883.76
1960-61 .....	3,000,000.00	2,606,732.60	651,683.15	1,075,786.60	526,900.00	7,861,102.35
1961-62 .....	3,500,000.00	2,683,586.70	670,896.67	1,071,684.12	517,400.00	8,443,567.49
1962-63 .....	3,000,000.00	2,781,636.59	695,409.15	1,111,263.98	538,450.00	8,129,759.72
1963-64 .....	2,500,000.00	2,789,153.15	697,288.29	1,123,407.48	514,500.00	7,624,348.92
1964-65 .....	3,100,000.00	2,931,303.27	732,825.82	1,133,750.77	514,120.00	8,411,999.86
1965-66 .....	2,600,000.00	3,111,384.86	777,846.21	1,156,713.47	529,320.00	9,175,264.54
1966-67 .....	3,350,000.00	3,266,766.84	816,691.71	1,156,165.72	508,070.00	9,097,694.27
1967-68 .....	3,500,000.00	3,412,745.64	853,186.41	1,197,417.54	518,770.00	9,482,119.59
1968-69 .....	3,750,000.00	3,607,392.53	901,848.14	1,147,544.60	496,200.00	9,902,985.27
1969-70 .....	4,405,540.00	3,914,084.94	978,516.39	1,735,053.30	507,210.00	11,540,404.63
1970-71 .....	4,946,866.62	4,234,021.74	1,058,506.01	2,095,291.87	500,845.00	12,835,531.24
1971-72 .....	5,992,159.40	4,719,763.08	1,179,904.33	2,237,205.53	437,490.00	14,566,522.34
1972-73 .....	4,512,141.10	5,049,755.29	1,262,476.06	2,356,325.70	493,870.40	13,674,568.55
1973-74 .....	8,675,600.00	5,730,242.47	1,059,424.00	2,214,332.26	315,911.50	17,995,510.23
1974-75 .....	7,738,305.00	5,625,391.00	1,406,348.00	2,121,039.00	556,899.00	17,447,982.00
1975-76 .....	7,260,551.00	5,900,333.00	1,475,084.00	2,250,212.00	837,605.00	17,723,785.00
1976-77 .....	7,189,862.00	6,286,748.00	1,571,684.00	2,454,724.00	618,475.00	18,121,493.00
1977-78 .....	6,778,951.00	6,459,007.00	2,713,256.00	3,056,367.00	515,120.00	19,522,701.00

\*For Fiscal Period — January through June 30, 1949. Established by Laws of 1949.





## DEPARTMENT OF REVENUE COLLECTIONS — 1974-1978 (FISCAL YEARS)

	1974	1975	1976	1977	1978	Total 5-Year Period
Abandoned Property .....	\$ 66,794	\$ 103,664	\$ 176,458	\$ 129,623	\$ 132,283	\$ 608,822
Aviation Fuel Taxes .....	363,173	375,166	355,679	334,747	340,865	1,769,630
Bad Debt Collections .....	--	12,208	55,898	28,685	66,994	163,785
Campaign Fund Check-Off .....	--	63,213	77,707	78,380	68,606	287,906
Camper Decal Fee .....	29,720	37,852	40,120	40,833	15,663	164,188
Cement & Gypsum Taxes & Licenses .....	142,645	153,774	150,690	157,602	153,894	758,605
Cigarette Tax .....	10,232,855	10,581,249	10,867,693	11,140,528	11,269,507	54,091,832
Cigarette Wholesaler & Retail Licenses .....	20,560	24,535	19,460	18,990	16,795	100,340
Coal License Tax & Severance Tax .....	3,315,416	5,395,415	22,924,271	34,469,774	33,856,362	99,961,238
Consumer Counsel Tax .....	77,280	140,403	197,175	177,322	415,089	1,007,269
Contractors Gross Receipts Taxes .....	505,422	338,404	810,397	1,389,234	(261,829)	2,781,628
Corporation License Taxes .....	15,637,745	22,078,579	23,020,111	24,957,575	29,238,771	114,932,781
Diesel Fuel Licenses & Taxes .....	6,634,991	6,702,829	7,914,518	8,785,180	9,251,891	39,289,409
Electrical Energy Producers License Taxes .....	992,950	946,502	1,065,500	1,271,111	1,865,427	6,141,490
Escheated Estates .....	(22,395)	5,056	15,915	34,560	77,611	110,747
Freight Line Companies Taxes .....	369,961	402,584	416,321	568,326	582,555	2,339,747
Gasoline License and Taxes .....	28,406,106	29,347,498	32,938,703	38,429,330	37,534,905	166,656,542
Income Tax Withheld .....	54,681,972	62,324,766	70,631,665	84,545,606	98,544,729	370,728,738
Income Tax All Other .....	24,075,544	26,274,648	26,888,630	27,391,211	25,026,060	129,656,093
Inheritance Taxes .....	5,562,530	5,395,236	5,901,866	6,366,362	7,278,346	30,504,340
Liquid Petroleum Gas Licenses & Taxes .....	47,275	44,563	35,949	31,840	30,055	189,682
Metalliferous Mines-License Taxes .....	2,239,655	3,099,368	1,845,075	2,177,777	1,756,635	11,118,510
Micaceous Mineral Mines License Taxes .....	11,129	10,124	11,565	10,817	10,058	53,693
Natural Gas Severance Tax .....	406,911	403,359	445,640	527,527	923,600	2,707,037
Net Proceeds Penalties .....	7,025	7,000	5,650	3,125	2,325	25,125
Oil Producers License Tax .....	4,255,716	6,179,985	6,563,570	6,884,009	6,807,583	30,690,863
Public Contractors License Taxes .....	100,645	115,885	114,790	135,725	148,845	615,890
Resource Indemnity Trust Tax .....	1,137,902	2,050,039	1,981,364	2,212,083	2,257,261	9,638,649
Rural Electric and Telephone License Tax .....	6,880	10,530	9,500	9,131	9,548	45,589
Sleeping Car Companies License Taxes .....	41,002	58,241	76,313	0	79,973	255,529
Store License Taxes .....	443,403	307,521	300,399	305,233	302,016	1,658,572
Telephone License Taxes .....	970,774	1,060,908	1,137,011	1,243,604	1,398,647	5,810,944
Tobacco Products Taxes .....	225,590	248,310	268,274	288,045	331,491	1,361,710
Trip Permits .....	368,480	398,940	501,350	577,465	616,660	2,462,895
Other <sup>1</sup> .....	55,706	9,718	2,078	2,884	4,899	75,285
TOTALS .....	\$161,411,362	\$184,632,651	\$217,633,700	\$254,617,179	\$270,018,520	\$1,088,313,412

<sup>1</sup>Includes Boat Licenses, Coal Dealers License, Express Company Tax, Gasoline Dealers Refund Permits, Gasoline Tax Refund Permits, National Housing Tax, Snowmobile Licenses, Telegraph License Tax, and Tramway Tax.

## MISCELLANEOUS TAX DIVISION

	Fiscal Year 1976-1977	Fiscal Year 1977-1978
<b>Crude Oil Severance Tax (quarterly)</b>		
(a) number of barrels of oil produced .....	31,896,086	29,366,009
(b) value of taxable oil .....	\$269,748,589.00	\$261,364,022.68
(c) tax paid (including penalty & interest) .....	\$ 6,923,092.00	\$ 6,761,063.89
<b>Coal Mine Severance Tax (quarterly)</b>		
(a) number of returns filed each quarter .....	8	8
(b) total tons of coal mined .....	27,189,702	26,446,444
(c) total tons for sale, shipment or use .....	27,068,237	26,294,212
(d) severance tax on surface mining		
(1) 20% of total value .....	\$ 285,535.00	\$ 321,416.00
(2) 30% of total value .....	\$ 34,184,279.00	\$ 33,302,449.00
(e) total tax paid (including penalty & interest) ..	\$ 34,469,814.00	\$ 33,623,864.00
(f) paid under protest .....	\$ --	\$ 5,475,375.00
<b>Retail Coal Dealers License Tax (quarterly)</b>		
(a) number of retailers .....	6	5
(b) number of tons of coal sold .....	2,246	2,406
(c) total tax paid (including penalty & interest) ...	\$ 117.00	\$ 125.00
<b>Retail Cement Dealers License Tax (quarterly)</b>		
(a) number of retailers .....	14	23
(b) barrels of retailer cement (March 1977 quarter) .....	3,797,097	941,084
(c) tons of retailer cement (Sept., Dec. 1977 & March 1978 quarter) .....	--	506,906
(d) number of tons of plaster sold .....	113,263	91,799
(e) cement tax .....	\$ 151,940.00	\$ 149,266.00
(f) plaster tax .....	\$ 5,663.00	\$ 4,667.00
(g) total tax (including penalty & interest) .....	\$ 157,603.00	\$ 153,933.00
<b>Natural Gas Producers</b>		
(a) number of producers (quarterly) .....	.86	--
(b) thousands cubic feet of gas produced (mcf) .....	43,132,704	--
(c) total tax (including penalty and interest) .....	\$ 527,528.00	\$ 923,541.00
<b>Electricity &amp; Electrical Energy License Tax (monthly)</b>		
(a) number of distributors .....	5	6
(b) taxable amount .....	\$ 74,248,518.00	\$ 5,773,291.00
(c) total tax (including penalty & interest) .....	\$ 1,271,109.00	\$ 97,453.00
(d) .25% Utility Siting Act ....	\$ 185,621.00	\$ 14,433.00
<b>Electrical Energy Producers Tax</b>		
(a) taxable amount (kilowatt/hours) .....	--	8,820,050.874
(b) total tax (including penalty and interest) .....	\$ --	\$ 1,764,010.00
<b>Telephone Company License Tax (quarterly)</b>		
(a) number of accounts .....	11	11
(b) gross income of company .....	\$ 72,047,012.00	\$ 80,989,878.00
(c) net taxable income .....	\$ 72,037,012.00	\$ 80,977,878.00
(d) total tax (including penalty & interest) .....	\$ 1,243,602.00	\$ 1,398,062.00
<b>Telegraph License Tax (quarterly)</b>		
(a) number of accounts .....	1	1
(b) gross income — interstate BSNs .....	\$ 87,547.00	\$ 24,670.00
(c) tax (including penalty & interest) .....	\$ 1,751.00	\$ 493.00
<b>Vermiculite Producers License Tax (quarterly)</b>		
(a) number of mines .....	1	2
(b) number of tons ore produced .....	216,352	243,376
(c) number of tons concentrate .....	216,352	243,376
(d) tax paid .....	\$ 10,818.00	\$ 12,628.00
<b>Freight Line Company Tax (annually)</b>		
(a) number of accounts .....	6	6
(b) mileage .....	104,827,310	110,165,087
(c) amount earned .....	\$ 10,324,477.00	\$ 10,581,606.00
(d) tax (including penalty & interest) .....	\$ 568,326.00	\$ 582,555.00
<b>Public Contractor License</b>		
(a) number of new licenses issued .....	680	757
(b) fees collected for Class A-B-C licenses .....	\$ 69,530.00	\$ 72,520.00
(c) contractor renewal certificate issued .....	951	1,036
(d) fees collected on renewals .....	\$ 68,045.00	\$ 74,835.00
(e) total fee collected .....	\$ 137,575.00	\$ 147,355.00
<b>Metalliferous Mines License Tax (annually)</b>		
(a) number of accounts .....	16	16
(b) gross value of production .....	\$153,114,694.00	\$122,767,576.00
(c) total tax .....	\$ 2,177,777.00	\$ 1,751,498.00
<b>Express Lines Company (annually)</b>		
(a) number of accounts .....	--	1
(b) tax base .....	\$ --	\$ 2,070.00
(c) total tax (including penalty & interest) .....	\$ --	\$ 82.00
<b>Amtrak (annually)</b>		
(a) number filing .....	--	1
(b) tax base .....	\$ --	\$ 5,331,547.00
(c) tax paid .....	\$ --	\$ 79,973.00
<b>Rural Electric Power &amp; Co-op (annually)</b>		
(a) number filing .....	41	41
(b) fee paid .....	\$ 9,122.00	\$ 9,547.00
<b>National Housing</b>		
.....	\$ 1,032.00	\$ 824.00

## MISCELLANEOUS TAX DIVISION (Con't.)

	Fiscal Year 1976-1977	Fiscal Year 1977-1978	Fiscal Year 1976-1977	Fiscal Year 1977-1978
Resource Indemnity Trust Tax Account				
(a) total tax paid.....	\$ 2,211,953.00	\$ 2,246,415.00	\$ 11,134,814.00	\$ 11,269,506.00
Consumer Counsel Act.....	\$ 177,336.00	\$ 409,414.00		
Contractors Gross Receipts Tax				
(a) gross collections .....	\$ 1,612,898.00	\$ 2,505,439.00		
(b) less income tax credits .....	\$ 129,690.00	\$ 104,715.00		2,833
(c) less corporation license tax credits .....	\$ 401,229.00	\$ 408,159.00	\$ 18,995.00	\$ 16,805.00
(d) personal property tax refunds.....	\$ 1,019,560.00	\$ 1,088,727.00	\$ 288,045.00	\$ 331,490.00
(e) overpayments .....	--	\$ 39,367.00		
(f) less erroneous payments .....	--	\$ 10,495.00	\$ 40,833.00	\$ 15,663.00
Store Licenses (annually)				
(a) number of stores — wholesale .....	1,237	1,044	--	\$ 1,600.00
(b) number of stores — retail .....	12,368	11,738		
(c) tax paid (including penalty) .....	\$ 291,840.00	\$ 300,161.00		
Tramway Gross Receipts Tax .....			\$ --	\$ --

•Does not include refunds to counties

## MOTOR FUEL TAX DIVISION

	Fiscal Year 1976-1977	Fiscal Year 1977-1978
Gasoline .....	\$38,241,408.46	\$40,193,177.49
Diesel .....	8,883,145.27	9,601,311.30
Trip Permits .....	559,220.00	608,020.00
LPG .....	42,100.00	31,775.00
Aviation .....	334,747.00	340,865.00
Total Collections .....	\$48,060,620.73	\$50,775,148.79



# **MONTANA INDIVIDUAL INCOME TAX RETURNS FOR 1976**

**(SUMMARY OF RETURNS RECEIVED AND PROCESSED AS OF DECEMBER 31, 1977)**

MONTANA TAXABLE INCOME BRACKET	NUMBER OF RETURNS	TOTAL NUMBER OF PERSONAL EXEMPTIONS LISTED	TOTAL NUMBER OF RETURNS SHOWING ITEMIZED DEDUCTIONS	TOTAL OF ITEMIZED DEDUCTIONS TAKEN	TOTAL RETURNS SHOWING STANDARD DEDUCTIONS	TOTAL OF STANDARD DEDUCTIONS TAKEN	TOTAL MONTANA ADJUSTED GROSS INCOME	TOTAL MONTANA TAXABLE INCOME	TOTAL TAX PAID BY BRACKET
or = 0	40,814	92,939	25,429	\$ 94,903,506	15,385	\$ 1,290,432	\$ (68,008,905)	\$ 0	\$ 0
- 999	48,497	62,952	24,324	22,079,559	24,173	3,379,785	92,425,188	24,456,408	541,101
1,000- 1,999	42,519	59,119	24,209	27,665,850	18,310	4,670,265	135,790,449	63,252,414	1,621,954
2,000- 2,999	34,107	52,492	22,325	32,316,223	11,782	4,441,738	156,977,014	84,768,205	2,605,884
3,000- 3,999	30,271	50,888	22,347	38,441,541	7,924	3,894,663	182,221,009	105,904,585	3,662,441
4,000- 4,999	27,394	49,412	22,654	46,412,477	4,740	2,660,911	204,953,576	123,115,061	4,664,178
5,000- 5,999	25,160	49,292	21,964	54,328,819	3,196	1,966,672	227,089,431	138,276,747	5,669,992
6,000- 6,999	22,308	46,968	20,179	58,573,937	2,129	1,431,584	235,735,557	144,873,271	6,373,040
7,000- 7,999	20,491	46,194	19,044	62,875,371	1,447	1,010,433	247,736,679	153,575,065	7,207,041
8,000- 8,999	17,169	40,911	16,200	60,242,623	969	687,809	233,360,031	145,667,840	7,251,226
9,000- 9,999	14,408	36,342	13,740	56,477,918	668	476,000	217,392,194	136,690,530	7,197,787
10,000-10,999	11,191	28,765	10,734	48,115,579	457	316,500	184,481,051	117,257,143	6,502,989
11,000-11,999	8,530	22,457	8,238	39,522,178	292	217,500	152,301,769	97,898,537	5,706,687
12,000-12,999	6,379	17,236	6,151	32,459,835	228	172,500	123,438,316	79,543,121	4,824,851
13,000-13,999	4,812	13,332	4,631	26,228,515	181	135,000	99,904,789	64,833,968	4,064,713
14,000-14,999	3,614	10,124	3,510	21,652,412	104	80,000	80,687,096	82,333,909	3,392,325
15,000-15,999	2,842	7,842	2,745	18,194,603	97	72,500	67,383,497	43,987,353	2,948,089
16,000-16,999	2,050	5,643	1,967	13,600,571	83	61,500	51,131,707	33,780,599	2,329,630
17,000-17,999	1,685	4,712	1,606	11,850,510	79	59,500	44,464,173	29,472,938	2,083,828
18,000-18,999	1,430	4,132	1,375	10,739,517	55	41,500	39,918,624	26,438,208	1,909,647
19,000-19,999	1,079	2,991	1,031	8,586,105	48	33,000	31,604,751	21,027,161	1,547,634
20,000-20,999	871	2,497	830	7,151,346	41	30,000	26,667,178	17,855,276	1,341,409
21,000-21,999	783	2,271	738	7,044,329	45	32,000	25,390,804	16,832,328	1,291,779
22,000-22,999	700	1,987	672	6,625,161	28	20,000	23,697,296	15,756,124	1,232,735
23,000-23,999	600	1,680	572	6,291,088	28	19,500	21,503,733	14,098,190	1,121,870
24,000-24,999	476	1,416	444	4,750,115	32	22,500	17,363,150	11,663,506	942,695
25,000-25,999	425	1,254	396	4,305,848	29	24,000	15,980,289	10,829,443	887,401
26,000-26,999	400	1,196	383	4,352,623	17	13,500	15,744,974	10,599,155	879,944
27,000-27,999	380	1,135	368	4,611,007	12	8,000	15,804,199	10,446,264	877,428
28,000-28,999	323	986	300	3,916,454	23	15,500	13,777,945	9,202,107	781,316
29,000-29,999	310	969	299	4,229,488	11	8,000	14,012,488	9,142,272	784,035
30,000-30,999	256	812	243	3,583,840	13	10,000	11,932,012	7,807,915	675,856
31,000-31,999	229	683	223	3,332,266	6	4,500	10,993,671	7,208,296	629,206
32,000-32,999	219	649	210	2,973,283	9	7,500	10,524,466	7,120,701	626,711
33,000-33,999	206	613	197	2,826,579	9	6,000	10,127,172	6,894,005	611,071
34,000-34,999	177	526	171	3,218,252	6	4,000	9,674,618	6,108,855	545,438
35,000-35,999	172	521	166	2,701,730	6	3,500	9,149,502	6,103,744	549,360
36,000-36,999	132	413	126	2,109,840	6	3,500	7,197,932	4,815,829	437,520
37,000-37,999	149	488	147	2,832,080	2	2,000	8,736,514	5,584,689	511,855
38,000-38,999	131	429	125	2,132,820	6	4,500	7,460,042	5,043,067	466,117
39,000-39,999	116	356	111	1,989,999	5	4,500	6,811,671	4,583,532	427,015
40,000-40,999	97	284	91	1,483,058	6	4,000	5,601,608	3,928,270	368,625
41,000-41,999	100	316	99	1,839,208	1	1,000	6,196,565	4,150,957	392,271
42,000-42,999	77	270	74	1,893,186	3	2,500	5,344,330	3,272,634	311,296
43,000-43,999	67	216	62	1,155,816	5	4,000	4,216,011	2,914,370	278,944
44,000-44,999	85	253	83	1,693,353	2	1,500	5,638,961	3,778,474	363,709
45,000-45,999	75	222	69	1,445,895	6	4,000	5,005,109	3,410,498	330,179
46,000-46,999	67	218	67	1,329,955	0	0	4,587,837	3,116,182	303,362
47,000-47,999	56	168	55	1,219,682	1	500	3,985,854	2,655,005	259,663
48,000-48,999	46	155	44	1,118,133	2	1,000	3,449,720	2,229,837	219,211
49,000-49,999	42	128	38	821,332	4	3,000	2,986,310	2,078,778	205,337
50,000-	727	2,099	702	29,630,189	25	18,000	89,332,972	58,306,497	6,255,434
TOTALS—	375,244	729,953	282,508	\$909,875,604	92,736	\$27,382,292	\$3,159,882,929	\$1,964,689,863	\$107,013,829

# MONTANA INDIVIDUAL INCOME TAX RETURNS FOR 1977

(SUMMARY OF RETURNS RECEIVED AND PROCESSED AS OF DECEMBER 1, 1978)

MONTANA TAXABLE INCOME BRACKET	NUMBER OF RETURNS	TOTAL NUMBER OF PERSONAL EXEMPTIONS LISTED	TOTAL NUMBER OF RETURNS SHOWING ITEMIZED DEDUCTIONS	TOTAL OF ITEMIZED DEDUCTIONS TAKEN	TOTAL RETURNS SHOWING STANDARD DEDUCTIONS	TOTAL OF STANDARD DEDUCTIONS TAKEN	TOTAL MONTANA ADJUSTED GROSS INCOME	TOTAL MONTANA TAXABLE INCOME	TOTAL TAX PAID BY BRACKET
or = 0	40,661	99,083	25,598	\$ 87,247,841	15,063	\$ 1,163,803	\$ (60,012,433)	\$ 0	\$ 0
- 999	47,035	62,127	23,724	24,094,081	23,311	3,229,225	91,939,300	23,858,345	527,926
1,000- 1,999	41,228	58,998	23,262	27,921,722	17,966	4,585,047	132,283,579	61,223,694	1,569,017
2,000- 2,999	34,466	53,564	21,682	31,942,330	12,784	4,757,429	157,140,406	85,636,604	2,632,320
3,000- 3,999	30,349	51,062	21,739	39,262,194	8,610	4,201,183	182,703,267	106,088,452	3,667,721
4,000- 4,999	27,483	49,169	22,117	46,271,441	5,366	2,999,911	204,739,511	123,567,155	4,682,165
5,000- 5,999	25,902	48,352	22,344	54,482,831	3,558	2,130,676	230,414,176	142,409,126	5,839,999
6,000- 6,999	23,138	46,783	20,762	60,768,027	2,376	1,568,364	243,000,823	150,287,693	6,611,605
7,000- 7,999	21,261	45,444	19,623	65,931,278	1,638	1,115,510	255,947,746	159,381,723	7,480,214
8,000- 8,999	18,595	42,234	17,461	66,707,705	1,134	795,665	252,839,787	157,900,102	7,863,763
9,000- 9,999	16,360	39,004	15,545	64,926,681	815	581,500	246,161,118	155,308,338	8,180,466
10,000-10,999	13,180	32,487	12,634	58,332,598	546	388,000	217,987,603	138,155,547	7,663,975
11,000-11,999	10,366	26,752	9,900	49,820,648	466	333,500	186,479,561	118,935,165	6,931,966
12,000-12,999	8,075	21,020	7,749	41,982,179	326	240,000	156,591,068	100,708,069	6,109,030
13,000-13,999	6,012	16,108	5,772	33,931,907	240	170,000	125,632,347	81,062,069	5,083,567
14,000-14,999	4,652	12,856	4,508	28,336,349	144	108,500	104,141,266	67,340,712	4,364,214
15,000-15,999	3,590	9,860	3,443	23,357,158	147	110,500	85,440,880	55,564,859	3,724,039
16,000-16,999	2,704	7,360	2,611	18,679,266	93	67,000	68,096,101	44,570,365	3,074,132
17,000-17,999	2,147	5,952	2,062	15,452,606	85	59,000	56,913,894	37,537,049	2,653,533
18,000-18,999	1,727	4,828	1,679	13,335,574	48	36,000	48,407,282	31,900,022	2,303,332
19,000-19,999	1,363	3,823	1,304	10,879,593	59	42,500	39,950,312	26,544,787	1,953,310
20,000-20,999	1,080	2,999	1,040	9,483,562	40	29,500	33,587,735	22,125,705	1,661,760
21,000-21,999	906	2,492	855	8,115,123	51	37,500	29,235,874	19,464,727	1,493,428
22,000-22,999	758	2,159	732	7,669,768	26	16,500	26,131,336	17,040,723	1,332,565
23,000-23,999	677	1,902	643	6,551,600	34	24,500	23,711,020	15,898,165	1,264,824
24,000-24,999	537	1,491	519	5,625,249	18	12,500	19,753,790	13,147,088	1,062,269
25,000-25,999	479	1,321	455	5,389,139	24	18,500	18,482,627	12,215,038	1,001,229
26,000-26,999	436	1,263	421	4,893,321	15	11,500	17,267,034	11,542,379	957,961
27,000-27,999	402	1,163	384	5,096,262	18	15,000	16,914,842	11,048,130	927,898
28,000-28,999	329	990	313	4,174,634	16	12,500	14,200,943	9,370,677	795,575
29,000-29,999	323	920	315	4,456,545	8	6,000	14,584,561	9,524,836	816,810
30,000-30,999	247	758	235	3,178,437	12	9,000	11,219,081	7,538,367	652,636
31,000-31,999	251	716	241	3,721,259	10	7,000	12,093,536	7,900,273	689,594
32,000-32,999	212	580	202	3,245,832	10	7,000	10,519,665	6,889,599	606,306
33,000-33,999	209	619	200	3,062,088	9	6,000	10,471,920	7,001,284	620,722
34,000-34,999	188	539	180	2,792,343	8	5,500	9,632,373	6,485,285	578,976
35,000-35,999	162	449	156	2,732,685	6	5,000	8,786,924	5,757,714	518,495
36,000-36,999	164	506	158	2,770,317	6	5,000	9,090,657	5,986,727	543,995
37,000-37,999	134	415	125	2,221,343	9	7,500	7,517,052	5,018,333	459,821
38,000-38,999	148	463	146	2,614,921	2	1,500	8,609,277	5,692,337	525,980
39,000-39,999	121	366	115	2,552,820	6	5,000	7,574,798	4,779,000	445,166
40,000-49,999	744	2,283	719	16,302,151	25	18,500	50,598,156	32,793,604	3,149,687
50,000-59,999	377	1,114	360	10,530,280	17	11,000	31,863,119	20,598,032	2,077,694
60,000-69,999	172	511	164	5,109,245	8	5,500	16,552,419	11,105,487	1,154,570
70,000-79,999	106	317	105	4,660,416	1	1,000	12,746,365	7,879,835	836,864
80,000-89,999	64	166	60	2,917,405	4	3,000	8,493,163	5,464,935	590,867
90,000-99,999	43	117	40	2,241,324	3	3,000	6,409,217	4,089,287	447,510
100,000-109,999	27	93	25	927,519	2	1,500	3,823,891	2,834,599	313,288
110,000-119,999	19	49	19	1,207,766	0	0	3,419,010	2,179,464	242,814
120,000-	97	245	96	11,834,517	1	500	43,284,763	31,291,002	3,679,521
TOTALS—	389,706	763,872	294,542	\$1,009,741,880	95,164	\$28,969,813	\$3,513,372,742	\$2,190,642,508	\$122,365,119

## APPENDIX A

### REVENUE OVERSIGHT COMMITTEE CRITIQUE OF THE DEPARTMENT OF REVENUE'S ACTIVITY

As required in Chapter 458, Laws of 1977, the Revenue Oversight Committee herein presents its critique of the operations of the Montana Department of Revenue during the 1977-1978 interim.

The committee has had excellent cooperation from the department during 1977-78.

Requests for information or research that the committee required were answered satisfactorily. Department staff were available as needed for direct personal contact with the committee.

The problems and complaints resulting from the operation of the department that were brought to the committee's attention by other legislators or the public were resolved adequately. This is a most desirable result of the interaction of the department and the committee.

As is always the case, occasions arose when the department was in doubt as to legislative intent of recently passed legislation. The opportunity for direct and extended discussion on such matters between the department and the legislature's tax specialists serving on the committee has proved to be valuable. However, the process was hampered by a statutory conflict. The statute creating the Revenue Oversight Committee directed it to review rules proposed by the revenue department. Another section, 2-4-402 (82-4203.5) places the duty of reviewing **all** executive branch rules with the Administrative Code Committee. Dual review of revenue department rules produced undesirable time lag in the review process and occasional conflict between the two committees. The Revenue Oversight Committee therefore discontinued review of revenue department rules. However, the committee feels that taxation and revenue legislation is often complex and best handled by the Revenue Oversight Committee with its con-

centration of legislative tax expertise. It will present the legislature in the coming session with a bill transferring jurisdiction over Department of Revenue rules from the Administrative Code Committee to the Revenue Oversight Committee.

The first year's administration of the Homestead Tax Relief by the department produced some complications. There were local problems, as is inevitable in setting up a new system. However, in 1978, the program seems to be working adequately now that revaluation has been completed.

The real property revaluation proved to be complex and extended far too late into 1978. This was the result primarily of erratic and inadequate funding by the legislature and the fact that the department had no choice but to use too many hastily trained assessors for the gigantic job. The Oversight Committee intends to continue its review of the department's operation in this project during the coming biennium to ensure that existing assessment inequities are remedied. It is hoped that computer processing will update the data base to 1979 values.

The very heavy load of committee work during the 18-month interim—the result of the committee's commitment to remedy a broad spectrum of inequities in Montana tax law—precluded intense and personal observation of the department's day-by-day activities. Without such background, a review of the department's budget would be meaningless, and none was attempted. During the coming biennium the committee will spend time observing the inner workings of the department.

/s/ Rep. Herb Huennekens, Chairman  
For the Revenue Oversight Committee







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